

No. 19-cv-03911 (VSB)
(Administratively Consolidated)
This document applies to all Administratively Consolidated Appeals

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

FAIRFIELD SENTRY LIMITED (IN LIQUIDATION), ACTING BY AND THROUGH
THE FOREIGN REPRESENTATIVES THEREOF, KENNETH KRYS AND GREIG
MITCHELL, SOLELY IN THEIR CAPACITIES AS FOREIGN REPRESENTATIVES AND
LIQUIDATORS THEREOF,

Plaintiffs-Appellants,

— v. —

CITIBANK NA LONDON,

Defendant-Appellee.

**ON APPEAL FROM THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK (BERNSTEIN, J.)**

IN RE FAIRFIELD SENTRY LIMITED, CASE NO. 10-13164

CONSOLIDATED BRIEF FOR DEFENDANTS-APPELLEES

CLEARY GOTTlieb STEEN &
HAMILTON LLP

Thomas J. Moloney
Joseph M. Kay
One Liberty Plaza
New York, New York 10006
Tel. (212) 225-2000
Fax (212) 225-3999
tmoloney@cgsh.com
jkay@cgsh.com

CLEARY GOTTlieb STEEN &
HAMILTON LLP

Carmine D. Boccuzzi, Jr.
E. Pascale Bibi
One Liberty Plaza
New York, New York 10006
Tel. (212) 225-2000
Fax (212) 225-3999
cboccuzzi@cgsh.com
pbibi@cgsh.com

(Counsel continued on inside cover)

Attorneys for Murdoch and Company, Robinson and Company, HSBC Bank USA, N.A., Somers Nominees (Far East) Limited, HSBC Private Bank (Suisse) S.A., HSBC Securities Services (Luxembourg) SA, HSBC Private Bank (C.I.) Limited f/k/a HSBC Private Bank (Guernsey) Limited, HSBC International Trustee Limited, HSBC Institutional Trust Services (Asia) Limited, Republic Nominees Limited, Republic Nominees Limited f/k/a HSBC Private Banking Nominee 1 (Jersey) Limited, Banco Nominees 2 (Guernsey) Limited f/k/a Banco Nominees (I.O.M.) Limited, HSBC Trust Company AG f/k/a HSBC Guyerzeller Trust Company AG, HSBC Bank Bermuda Limited, and HSC Latin America Holdings (UK) Limited (successor-in-interest to HSBC Securities (Panama) S.A.).

Attorneys for Citibank (Switzerland) AG; Citibank NA London; Citivic Nominees Limited; Citigroup Global Markets Limited; Cititrust Bahamas Limited

TABLE OF CONTENTS

	Page
TABLE OF AUTHORITIES	iii
STATEMENT OF ISSUES PRESENTED.....	1
PRELIMINARY STATEMENT	3
STATEMENT OF THE CASE.....	8
A. Procedural History.....	11
i. Preliminary Issues Proceedings in the BVI	12
ii. Proceedings Before the Bankruptcy Court	16
iii. Related Proceedings Alleging Citco’s Bad Faith	19
SUMMARY OF ARGUMENT	21
ARGUMENT	22
I. The Bankruptcy Court Properly Found That the Common Law Restitution Claims Fail As a Matter of Law.....	22
A. The Bankruptcy Court Properly Applied the Holding of <i>Migani</i> in Dismissing the Common Law Claims	22
B. The Holding of <i>Migani</i> Is Unaffected by <i>Weaverling II</i>	25
i. The <i>Weaverling II</i> Decision	26
ii. The Liquidators’ Reliance on <i>Weaverling II</i> Is Misguided as to All Claims.....	29
iii. Article 11 Does Not Permit the Liquidators to Benefit from Their Own Wrong	34
iv. There Is No Public Policy in Favor of the Liquidators’ Claims	38
II. The Bankruptcy Court Properly Held That the Liquidators’ Contract Claims Are Barred as a Matter of Law.....	41
III. The Liquidators’ Common Law Restitution Claims and Contract Claims Are Independently Barred by the Good Consideration Holdings.....	44
IV. The Liquidators Are Also Collaterally Estopped from Pleading that the NAV Is Not Binding on Them.....	48
V. The Motions to Dismiss Are Not Moot Even If the Court Reverses ...	52

CONCLUSION..... 54

TABLE OF AUTHORITIES

	<u>Page(s)</u>
<u>Rules and Statutes</u>	
BVI Business Companies Act § 11	36
BVI Business Companies Act § 31	35, 36
BVI Insolvency Act § 249	40-41
BVI Insolvency Act, 2003 Schedule 2.....	9
<u>Cases</u>	
<i>AG for Belize v. Belize Telecom Ltd</i> , [2009] UKPC 10	41
<i>Alfadda v. Fenn</i> , 966 F. Supp. 1317 (S.D.N.Y. 1997), <i>aff'd</i> , 159 F.3d 41 (2d Cir. 1998).....	48
<i>Alghussein Establishment v. Eton College</i> , [1988] 1 WLR 587	37
<i>Anwar v. Fairfield Greenwich Ltd.</i> , 728 F. Supp. 2d 372 (S.D.N.Y. 2010)	20, 51
<i>Bloch v. Bank of Am. Corp.</i> , 479 F. App'x 399 (2d Cir. 2012)	34
<i>DD Growth Premium 2X Fund v. RMF Mkt. Neutral Strategies (Master)</i> <i>Ltd.</i> , [2017] UKPC 36	18, 23-24
<i>Fairfield Sentry Ltd. (in Liquidation) v. Migani</i> , [2014] UKPC 9	<i>passim</i>

<i>Fairfield Sentry Ltd. v. Theodoor GGC Amsterdam (In re Fairfield Sentry Ltd),</i> 596 B.R. 275 (Bankr. S.D.N.Y. 2018).....	<i>passim</i>
<i>Filho v. Interaudi Bank,</i> 334 F. App'x 381 (2d Cir. 2009)	43
<i>Gamatronic (UK) Ltd v. Hamilton,</i> [2016] EWHC 2225	47
<i>HIH Casualty & General Insurance Ltd v. Chase Manhattan Bank,</i> [2003] UKHL 6	38
<i>In re Arab Bank, PLC Alien Tort Statute Litig.,</i> 808 F.3d 144 (2d Cir. 2015).....	15,
<i>In re Stanford Int'l Bank Ltd.,</i> [2019] UKPC 45	25
<i>Kingate Global Fund v. Kingate Mgmt. Ltd.,</i> [2015] SC (Bda) 65 Com	37
<i>Lanfear v. Home Depot, Inc.,</i> 679 F.3d 1267 (11th Cir. 2012)	43
<i>Lloyd v. Grace, Smith & Co.,</i> [1912] AC 716	35
<i>Marks & Spencer plc v. BNP Paribas Securities Services Trust Company (Jersey) Ltd.</i> [2015] UKSC 72	42
<i>Marvel Characters, Inc. v. Simon,</i> 310 F.3d 280 (2d Cir. 2002).....	48
<i>Oakes v. Turquand,</i> [1867] HL 325.....	31

<i>Pearson v. Primeo Fund</i> , [2017] UKPC 19	18, 24-25
<i>S. New Eng. Tel. Co. v. Global NAPS Inc.</i> , 390 F. App'x 44 (2d Cir. 2010)	21
<i>Sec. Indus. Ass'n v. Bd. of Governors of Fed. Reserve Sys.</i> , 900 F.2d 360 (D.C. Cir. 1990)	50
<i>Skandinaviska Enskilda Banken AB (Publ) v. Conway</i> , [2016] CICA No. 2 of 2016	18
<i>Skandinaviska Enskilda Banken AB (Publ) v. Conway (as Joint Official Liquidators of Weaving Macro Fixed Income Fund Ltd.)</i> , [2019] UKPC 36	<i>passim</i>
<i>Smith New Court Securities Ltd Scrimgeour Vickers (Asset Management) Ltd.</i> [1994] 1 WLR 1271	47
<i>Thomas & Agnes Carvel Found. v. Carvel</i> , 736 F. Supp. 2d 730 (S.D.N.Y. 2010)	46
<i>Yamaha Corp. of Am. v. United States</i> , 961 F.2d 245 (D.C. Cir. 1992)	50
<i>Zangara v. Int'l Painters & Allied Trades Indus. Pension Fund</i> , 428 F. App'x 54 (2d Cir. 2011)	35
<u>Other Authorities</u>	
Corbin on Contracts § 24.26	37
Second Interim Consolidated Report of the Liquidators (Mar. 29, 2010), http://www.fairfieldsentry.com/wp-content/uploads/2014/08/Second-Interim-Consolidated-Report-29Mar10.pdf	20, 51

STATEMENT OF ISSUES PRESENTED

1. Was the Bankruptcy Court correct in dismissing the claims because, based on the Privy Council's decision in *Fairfield Sentry Ltd. (in Liquidation) v. Migani* [2014] UKPC 9 ("*Migani*"), the Liquidators were bound by the Funds' calculation of their Net Asset Values ("NAVs") and were contractually obligated to pay redemption payments based on the NAVs under principles of practicality, finality, fairness, and certainty, which *Migani* held barred a similar attempt by these same Liquidators to reverse these same redemptions on the basis of the Funds' agent's, Bernard L. Madoff Investment Securities ("BLMIS"), fraudulent reporting of the information on which the NAVs were based?

2. Was the Bankruptcy Court also correct in dismissing the claims because the Defendants gave good consideration in surrendering shares and could not be restored to the "status quo," just as the Eastern Caribbean Court of Appeal held when addressing this same issue?

3. Are the Liquidators collaterally estopped from now arguing that Citco's alleged knowledge of wrongdoing in calculating the Funds' NAVs has relevance because they failed to pursue any such argument in any of the proceedings that led to the decision in *Migani*?

This consolidated brief for Defendants-Appellees is submitted on behalf of the 352 defendants-appellees set forth in Appendix A (the “Defendants”), who were shareholders (or their transferees) in three investment funds organized in the British Virgin Islands (“BVI”). The Bankruptcy Court (Bernstein, J.) denied leave to amend or dismissed for failure to state a claim all of the common law claims (with one exception)¹ asserted by the Plaintiff-Appellants (the “Liquidators”) seeking recovery of redemption payments those funds allegedly made to Defendants. Those claims included claims for unjust enrichment, mistaken payment, money had and received, and constructive trust (the “Common Law Restitution Claims”) and for breach of contract and of the implied covenant of good faith and fair dealing (the “Contract Claims” and, together with the Common Law Restitution Claims, the “Claims”). For the reasons set forth herein, the Bankruptcy Court’s decision should be affirmed.

¹ The Bankruptcy Court did not dismiss the Liquidators’ constructive trust claims in cases where the Liquidators had attempted to plead that those defendants had knowledge of Madoff’s fraud at the time the redemptions were received. The Bankruptcy Court reserved decision as to the adequacy of such pleadings, along with the availability of other potentially dispositive defenses, such as the Bankruptcy Code safe harbors, sufficiency of service, and personal jurisdiction, to further briefing including the Liquidators’ BVI statutory avoidance claims. The Bankruptcy Court dismissed with prejudice those cases where the Liquidators only asserted the Claims.

PRELIMINARY STATEMENT

This Court should affirm the Bankruptcy Court’s decision, which correctly held that under *Migani* and its progeny, the Liquidators failed to state a claim because they were contractually obligated to pay Defendants the NAVs as calculated at the time of the redemption payments. On appeal, the Liquidators rely on a recent Privy Council decision, *Skandinaviska Enskilda Banken AB (Publ) v. Conway (as Joint Official Liquidators of Weaving Macro Fixed Income Fund Ltd.)* [2019] UKPC 36 (“*Weaving II*”), issued after the Bankruptcy Court’s decision, which they claim supports reversal. But *Weaving II* does no such thing. *Weaving II* provides no basis for ignoring *Migani* and in fact actually cites it with favor. Accordingly, this Court should reject the Liquidators’ attempt to rewrite BVI law and instead should affirm the Bankruptcy Court’s carefully reasoned decision dismissing the Liquidators’ claims under the controlling BVI decisions.

The Liquidators are the liquidators for Fairfield Sentry Ltd. (In Liquidation), Fairfield Sigma Ltd. (In Liquidation), and Fairfield Lambda Ltd. (In Liquidation) (the “Funds”), which are all BVI funds that had invested substantially all of their investors’ assets with BLMIS prior to its collapse. The Funds entered liquidation proceedings before the BVI High Court of Justice (“the “BVI Court”) in March and April 2009. Proposed Amended Complaint, *Fairfield Sentry Ltd. v. HSBC*

Guyerzeller Zurich., Adv. Pro. No. 11-01594 (SMB) (Bankr. S.D.N.Y. Sept. 22, 2016) (“PAC”²) (Dkt. No. 11-1 ¶¶ 25–27). Defendants are investors or transferees of investors that allegedly subscribed for shares in the Funds and received, over many years, redemption payments calculated and certified by the Funds at the NAV based on information provided by BLMIS. Once BLMIS’s fraud was revealed, the Funds went into liquidation in the BVI and filed suit against their redeeming shareholders in the BVI or the United States beginning in 2009.

In the BVI, the Liquidators claimed that the Funds had miscalculated the NAV, and therefore the share redemption prices, in light of BLMIS’s fraudulent reporting and therefore their redemption payments based on the NAVs were “mistaken.” They argued that the NAV as calculated at the time of the redemptions was not binding in light of this “mistake” (*even though the Funds’ investors subscribed for shares based on a NAV calculated on the same “mistaken” basis*) and that they were entitled to restitution of all redemption payments. The Liquidators also brought similar actions in the United States, which were held in abeyance while they unsuccessfully pursued this theory of “mistaken”

² The proposed amended complaints filed by the Liquidators in these cases are largely identical as to the key issues discussed in this Appeal. Accordingly, Defendants cite to the above-referenced complaint.

payment for more than five years through the BVI court system’s three levels.³ In the final round of appeals, the Privy Council of the United Kingdom (the “Privy Council”)⁴ in *Migani* held that the Funds were contractually obligated to make redemption payments based on the NAV as calculated at the time of the redemptions and, for that reason, that the redeeming shareholders were not unjustly enriched. *Id.* ¶¶ 24–32. The Privy Council’s decision was based on predictability and finality, namely, the importance to the operation of investment vehicles like the Funds of maintaining the same absolute rule for valuing shares for both subscriptions and redemptions. The Privy Council also preserved a ruling by the intermediate appellate court—the Eastern Caribbean Court of Appeal (“ECCA”)—that, whether or not the NAV was binding on the Liquidators, redeeming shareholders had a complete defense to the Liquidators’ restitution claims because they had given good consideration for the redemptions by surrendering their shares and could not be restored to the status quo through the return of shares in the Funds because the Funds were now defunct. *Id.* ¶¶ 6–7.

³ Defendants in the BVI proceedings and the U.S. proceedings partially overlapped.

⁴ The Privy Council is the highest court of appeal for overseas territories of the United Kingdom.

Following this defeat, the Liquidators moved to amend their complaints before the Bankruptcy Court to assert that, notwithstanding *Migani*, the NAVs were not binding on the Liquidators because not only had BLMIS, the Funds’ broker, acted in bad faith, but supposedly, so too had the Funds’ administrator, Citco Fund Services (Europe) BV (“Citco”). The Liquidators’ new variation on their “mistake” theory—which they could and should have made in the BVI but chose not to—proved unavailing before the Bankruptcy Court. Applying BVI law, including *Migani*, the Bankruptcy Court held that the NAV was binding regardless of Citco’s newly alleged bad faith. *See Fairfield Sentry Ltd. v. Theodoor GGC Amsterdam (In re Fairfield Sentry Ltd)*, 596 B.R. 275, 295–301 (Bankr. S.D.N.Y. 2018) (Bernstein, J.) (“*Fairfield IP*”). The Bankruptcy Court also found that Defendants gave good consideration when they surrendered their shares. For those reasons, the Bankruptcy Court held that Defendants were entitled to receive the redemption payments at the calculated NAV and were not unjustly enriched. *Id.* at 300-01.

The Liquidators have now abandoned the “mistake” theory that for a decade underlay their claims in the BVI and the Bankruptcy Court (including their Common Law Restitution Claims). Instead, they try to resurrect their claims on the new theory that the wrongdoing of their own administrator (Citco) renders the NAVs void. *See Br. of Plaintiff-Appellant, In re Fairfield Sentry Ltd.*, No. 19-cv-

3911 (VSB) (S.D.N.Y. Dec. 10, 2019) (“Pls.’ Br.”) (Dkt. No. 22 at 2) (Reciting Issues On Appeal Nos. 1-2). To support their theory, they rely almost exclusively on *Weaverling II* (issued after the Bankruptcy Court’s decision). But even if the Liquidators could amend their theory of the case on appeal (and they cannot), their argument still fails on multiple levels.

First, Weaverling II does not support the Liquidators’ position as they misread that decision. In *Weaverling II*, the Privy Council held, consistent with *Migani* and the Bankruptcy Court’s decision, that the Weaverling Macro Fixed Income Fund Ltd (“Weaverling Fund”) was bound to pay its shareholders’ redemption payments at the NAV,⁵ even though the NAV had been fraudulently calculated by the “controlling mind” of the Weaverling Fund, fraudster Magnus Peterson, who directly controlled the fund (unlike Citco, which here performed a ministerial function). *Weaverling II* did not hold, as the Liquidators contend based on dicta, that fraud committed by those running the fund and calculating the NAV automatically voided the NAV. *Second*, there is an independent ground to dismiss the Liquidators’ Claims here (regardless of *Weaverling II*), as recognized by the ECCA and the Bankruptcy Court—*i.e.* that redeeming investors gave “good

⁵ That obligation was the very reason the fund was insolvent, for purposes of Cayman Companies Law avoidance actions.

consideration” upon redemption—which bars any claim sounding in restitution (the “Good Consideration Holdings”).

Third, this Court should also affirm the dismissal of the Contract Claims because each party discharged its contractual obligations under the Articles. The Liquidators’ arguments that the Articles contained an implied term permitting the Funds to recover any overpayments are unavailing and would, as the Bankruptcy Court correctly held, render the entire contractual scheme unworkable.

Finally, the Court can affirm the Bankruptcy Court’s dismissal of the Claims on the alternative ground that the Liquidators are collaterally estopped from arguing that they were not obligated to pay the redemption payments at the NAV, because they already litigated and lost that issue in *Migani*. The Liquidators’ theory of Citco’s bad faith is merely a new argument that the Liquidators could and should have raised at any point in the BVI litigation.

Defendants respectfully submit that this Court should affirm the decision of the Bankruptcy Court dismissing the Claims.

STATEMENT OF THE CASE

This Appeal concerns the Liquidators’ BVI-based Common Law Restitution Claims and Contract Claims to recover redemption payments, which the Bankruptcy Court dismissed. The Liquidators are BVI court-appointed liquidators

and bring the Claims solely in the name of and on behalf of the Funds.⁶ The Claims do not arise from the BVI Insolvency Act; their separate claims based on the BVI Insolvency Act are not before this Court. In this Appeal, the Liquidators are simply standing in the shoes of the Funds.

The Funds were organized in the 1990s as a type of BVI investment company that pooled money from investors by offering shares in accordance with their respective Articles of Association (the “Articles”).⁷ Prospective investors could subscribe for shares offered by the Funds at the NAV, which the Funds calculated based on the value of the Funds’ investments divided by their outstanding shares, minus certain expenses. PAC ¶ 179. The Articles provided investors with the right to redeem their shares at a price equal to the Funds’ NAV as calculated at the time of redemption (*i.e.*, in the same manner it calculated the NAV for subscriptions). *Id.* ¶ 180. The Funds’ directors were principally responsible for calculating the NAV, *see id.* ¶ 181 (“With respect to the valuation

⁶ See BVI Insolvency Act, 2003 Schedule 2 ¶ 4 (Powers of liquidators include “Power to commence, continue, discontinue or defend any action or other legal proceedings in the name and on behalf of the company.”).

⁷ The Articles are attached to the Decl. of William Hare (“Hare Decl.”) (Dkt. No. 925-6 Ex. F). Unless otherwise noted, docket citations refer to the consolidated adversary proceeding docket below, *Fairfield Sentry Ltd. (In Liquidation). v. Theodoor GGC Amsterdam*, No. 10-ap-03496 (SMB) (Bankr. S.D.N.Y.).

of different types of assets, the Fund Documents prescribe methods of valuation that [were] subject to the exercise of the judgment and discretion by the Directors.”), and for the decisions to invest and pay redemptions, *see id.* ¶ 15 (“Following the revelation of Madoff’s fraud in December 2008, the Funds’ boards of directors suspended any further redemptions of the Funds’ shares and the calculation of each of the Funds’ Net Asset Value.”). The directors supervised the Funds’ administrator, Citco, to which they delegated the ministerial task of calculating the NAV on the Funds’ behalf and then certifying the calculation. *Migani* ¶ 14. The “sole object of certification [was] to produce finality” at the time of subscription and redemption because the Funds’ operations “depend[ed] upon the price [of the NAV] being definitively ascertained” at that time “and known by the parties shortly thereafter.” *Migani* ¶¶ 21, 26, 30. For that reason, the Funds’ Articles did not provide for the discretionary issuance of certificates for each subscription and redemption; the Funds’ ordinary course documents for conveying the NAV to shareholders sufficed as certificates and the Funds were bound by that certification.⁸ *Id.* ¶¶ 26, 28–31 (citing Article 11 of the Articles).

⁸ The Funds’ certificates as to the NAV came in the form of ordinary course emails sent to shareholders by Citco’s Fairfield Group Client desk communicating the final NAV per share for the month; and emails from Citco to shareholders communicating the monthly statement for the individual shareholder including the last months’ opening and closing NAV. *Migani* ¶¶ 16(ii), (iv), 26, 28–31.

A. Procedural History

The procedural history for these Appeals spans more than a decade across two legal systems. The Funds entered into liquidation in the BVI in March and April 2009. Between October 2009 and March 2010, the Liquidators commenced actions in the BVI Court against a number of the Funds’ alleged redeemers (including many of the Defendants here) seeking restitution of redemption payments paid by the Funds prior to BLMIS’s collapse (the “BVI Actions”).⁹ The Liquidators’ claims in the BVI sought restitutionary damages and were premised on the theory that the Funds’ “NAV was calculated under a mistake of fact as, unbeknownst to the [Funds], BLMIS was in fact operating a Ponzi scheme,” the actual NAV was “nil or a nominal value,” and therefore the investors “ha[d] been unjustly enriched at the expense of the [Funds] and . . . are liable to make restitution.”¹⁰

Separately, since 2009, the Liquidators have filed more than 300 actions in New York state and federal courts against alleged redeemers. On July 22, 2010, the Bankruptcy Court granted the Liquidators’ motion to recognize the BVI liquidation proceedings as a “foreign main proceeding” under Chapter 15 of the

⁹ See Hare Decl. ¶ 15; *Id.* Ex. A (“Sentry Statement of Claim”).

¹⁰ Sentry Statement of Claim ¶¶ 9–11.

Bankruptcy Code,¹¹ which permitted the hundreds of actions brought in New York to be removed to or filed in the Bankruptcy Court and then consolidated. The following summarizes relevant background on the BVI Actions, the proceedings before the Bankruptcy Court, and relevant, although separate, proceedings brought against the Funds' management by shareholders.

i. Preliminary Issues Proceedings in the BVI

In February 2011, certain defendants in the BVI Actions (the "PI Defendants") applied for a trial on two preliminary issues of law that the PI Defendants argued would independently bar the Liquidators' claims to recover redemption payments based on a mistaken valuation of the NAV (the "Preliminary Issues Proceedings").¹² The first issue presented was whether Article 11 of the Articles, which set out the procedures for calculating and certifying the NAV,¹³ irrevocably bound the Funds to pay redemptions at their published NAV statements (the "Certification Issue"). If answered affirmatively, then, according

¹¹ Recognition Order, *In re Fairfield Sentry Ltd.*, No. 10-13164 (Bankr. S.D.N.Y. July 22, 2010) (Dkt. 47).

¹² See Decl. of Phillip Kite ("Kite Decl.") (Dkt. 963 ¶ 9); PI Def.'s Prelim. Issues Skeleton (Hare Decl., Ex. G).

¹³ Article 11 provides in relevant part: "Any certificate as to the Net Asset Value per Share or as to the Subscription Price or Redemption Price therefore given in good faith by or on behalf of the Directors shall be binding on all parties." Sentry's Articles, Art. 11(1), (Hare Decl., Ex. F).

to the PI Defendants, there could be no unjust enrichment for receipt of the redemptions at the NAV. The PI Defendants argued that it was unnecessary as a matter of law to determine whether the certificates were given in good faith by or on behalf of the Funds' directors because the Liquidators' claims for mistake would necessarily fail if the Funds issued the certificates in bad faith (*i.e.*, not by mistake).¹⁴ In that context, the Liquidators never disputed the proposition that the Funds' good faith was not relevant to the outcome of the litigation (effectively conceding that it was not), although they had every opportunity to do so. The second issue presented was "whether the surrender of the shares, as bundles of rights, was good consideration regardless of whatever a proper calculation of the NAV per share may have been" (the "Good Consideration Issue").¹⁵ The Liquidators did not dispute that, if answered affirmatively, the Good Consideration Issue would bar their restitution claims. Litigation of claims that the Liquidators brought in the United States were stayed pending the outcome of the Preliminary Issues Proceedings.

In September 2011, the BVI Court ruled for the PI Defendants on the Good Consideration Issue, but not the Certification Issue. The BVI Court found that

¹⁴ PI Def.'s Prelim. Issues Skeleton (Hare Decl., Ex. G ¶¶ 21–22).

¹⁵ *Id.* ¶ 30.

certain sample documents published by the Funds did not meet the technical requirements for “certificates” because they were routine communications and a “certificate” would have required the directors’ signatures.¹⁶ The BVI Court nonetheless held that the Liquidators could not recover the redemption payments because, even without a “certificate,” the redeeming shareholders had given good consideration by surrendering their shares and, in addition, could not be restored to the status quo through restitution.¹⁷ Accordingly, the BVI Court granted summary judgment dismissing the entirety of the Liquidators’ claims against the PI Defendants.¹⁸

In granting summary judgment, the BVI Court rejected the Liquidators’ request to delay judgment based on facts purportedly not yet known to them, finding that any such facts were irrelevant to its decisions as a matter of law.¹⁹ The

¹⁶ Prelim. Issues Judgment (Kite Decl., Ex. B ¶¶ 31–33).

¹⁷ *Id.* ¶¶ 34–36.

¹⁸ Summary Judgment Order (Kite Decl., Ex. E).

¹⁹ Summary Judgment Decision (Hare Decl., Ex. P ¶¶ 20–22). The agreed-upon procedures for conducting the Preliminary Issues Proceedings included a carve-out potentially allowing the Liquidators to pursue repayment from a “particular defendant” based on unknown facts. This carve-out arose from a concern over the possible existence of one-off agreements about whether certain documents were certificates or whether there were conditions on Citco’s authority to issue certificates. It did not preserve the Liquidators’ ability to make new contentions in the future about the issues decided in the case. Because the BVI Court found there were no certificates issued, the preserved issues, and the carve-out, became irrelevant. *See* Decision of Bannister, J. (Hare Decl., Ex. N. ¶¶ 16–

Liquidators then appealed the BVI Court’s decision to the ECCA. On June 13, 2012, the ECCA upheld the BVI Court’s rulings on the Certification Issue, the Good Consideration Issue, and the grant of summary judgment on the basis of the Good Consideration Issue.²⁰ The Liquidators and the PI Defendants each appealed to the Privy Council the portion of the ECCA decision that was adverse to them.

On April 16, 2014, the Privy Council issued its decision in *Migani*, reversing the ECCA on the Certification Issue (*i.e.*, finding for the PI Defendants) and leaving the ECCA’s decision intact on the Good Consideration Issue by “dismissing” the Liquidators’ appeal, rendering the ruling final as to that issue.²¹ The Privy Council determined, and the Liquidators conceded that, under principles of restitution, if the sample documents transmitting the NAV were “certificates” establishing the NAV per share, then the redemption payments were made pursuant to contractual obligations and restitution was not available. *Migani* ¶¶ 6,

18); Summary Judgment Decision (Hare Decl., Ex. P ¶¶ 20–22). In any event, the Bankruptcy Court properly found that the proviso, to the extent it applied, should be raised in the BVI Court. *Fairfield II*, 596 B.R. at 293 n.23.

²⁰ EC Court of Appeal Judgment (Kite Decl., Ex. G ¶ 41); EC Court of Appeal (Kite Decl., Ex. H).

²¹ In the BVI system, a dismissal of an appeal leaves the lower court ruling in effect. *See* Second Decl. of Simon Mortimore QC (“Mortimore II”) (Dkt. No. 1456 ¶¶ 12–17). This is similar to affirmance on other grounds by the U.S. Supreme Court. *See, e.g., In re Arab Bank, PLC Alien Tort Statute Litig.*, 808 F.3d 144, 156–57 (2d Cir. 2015) (noting that Second Circuit decision affirmed by Supreme Court on alternative grounds remains binding law of the Circuit).

18. The Privy Council concluded that the Funds could not function unless the NAV was “definitively ascertained” at the time of a redemption (or subscription). *Id.* at ¶ 21. Otherwise, investors would face “open-ended” liability to make repayments based on later certificates, an interpretation of the Articles the Privy Council determined was an “impossible construction.” *Id.* at ¶ 23. The only workable construction of the Articles was that any statement of the NAV issued under the authority of the directors (including those issued by their agent, Citco) was a certificate and therefore binding. *Id.* at ¶ 24. The end result was that the Liquidators’ claims against the PI Defendants were barred independently by *both* the Privy Council’s decision on the Certification Issue *and* the ECCA’s decision on the Good Consideration Issue. *See* Decl. of Simon Mortimore QC (“Mortimore Decl.”) (Dkt. 962 ¶ 34).

ii. Proceedings Before the Bankruptcy Court

After the BVI Court’s decision on the preliminary issues, the Bankruptcy Court stayed the actions before it pending the outcome of the BVI appeals, because the decisions on appeal could have disposed of them. *See* Am. Order Staying Redeemer Actions (Oct. 19, 2011) (Dkt. 418).²² The actions remained largely

²² *See* Mem. Endorsement of Letter to Judge Lifland (Jan. 10, 2012) (Dkt. 445 at 5) (recognizing resolution of BVI Actions could “permit resolution of controlling issues relating . . . to the merits of Plaintiffs’ claims”).

stayed for nearly five years while the Liquidators' appeals worked their way up the BVI court system to the Privy Council.

On October 21, 2016, following the decision in *Migani* and the resulting loss on their BVI claims, the Liquidators filed their Motion for Leave to Amend in the Bankruptcy Court. Mem. of Law in Supp. of Mot. for Leave to Amend ("Motion for Leave") (Dkt. No. 923).

In the Motion for Leave, the Liquidators sought to file amended complaints claiming that Citco's alleged bad faith in certifying the NAV on behalf of the Funds rendered the "certificates" non-binding, thereby allowing the Funds to recover the redemptions under the Claims. *Id.* at 15–20. Defendants opposed that motion and moved to dismiss all existing claims on January 13, 2017.

Consolidated Mem. of Law in Opp'n to Pls' Mot. for Leave to Amend and in Supp. of Defs' Mot. to Dismiss, ("Motion to Dismiss") (Dkt. No. 960).

On December 6, 2018, the Bankruptcy Court granted Defendants' Motion to Dismiss as to the Claims and denied the Liquidators' Motion for Leave, except to the extent that the Liquidators had attempted to plead a constructive trust claim for "knowing receipt" against certain Defendants who allegedly knew of BLMIS's fraud when redeeming their shares. Relying on the common law principles set forth in *Migani* and its progeny, the Bankruptcy Court rejected the Liquidators' argument that Citco's bad faith allowed them to recover the redemption payments.

Fairfield II, 596 B.R. at 295. Although the Bankruptcy Court did not agree with Defendants that the Liquidators were collaterally estopped from bringing their claims based on the BVI proceedings and *Migani*, it nevertheless found that *Migani*'s principles of "finality, certainty and workability" required the dismissal of the Liquidators' "mistake" claims based on the wrongful activities of the Funds' agent. *Id.* at 295–96. The Bankruptcy Court noted that under *Migani* and other relevant cases, the Liquidators were barred from recovering redemption payments irrespective of whether the NAV calculation was the product of internal fraud or the payments were illegal.²³

Accordingly, the Bankruptcy Court held that once the Funds discharged their debts by making the redemption payments and Defendants discharged their obligations by surrendering their shares, the transaction was final and the NAV could not be revisited. *Fairfield II*, 596 B.R. at 297. The Bankruptcy Court also

²³ *Id.* at 295. See *Pearson v. Primeo Fund* [2017] UKPC 19, [20] ("*Primeo*") (once the redemption price has been paid based on the certified NAV, "the tree must lie as it falls"); *Skandinaviska Enskilda Banken AB (Publ) v. Conway* [2016] CICA No. 2 of 2016, [29] ("It may be that, as in the present case, the subscription price and the redemption price are largely or entirely artificial, but it is nevertheless important that they are calculated on a consistent basis."); *DD Growth Premium 2X Fund v. RMF Mkt. Neutral Strategies (Master) Ltd.*, [2017] UKPC 36, [61] ("*DD Growth*") ("It is accepted by the liquidators that if it had not been paid, it could have been proved as a debt in the liquidation of the company. It follows that although the Company acted illegally in making the payment, upon receipt it discharged a valid legal entitlement of the redeeming shareholder.").

found that “the payment of the redemption as computed by the erroneous NAV was an authorized and contractually required act, and Defendants gave good consideration for their redemptions.” *Id.* at 299 n. 35.

The Bankruptcy Court also dismissed the Contract Claims, rejecting the Liquidators’ arguments that the Articles contained an implied term permitting the Funds to recover any alleged overpayments and that the Defendants were unjustly enriched by retaining the inflated redemption payments. *Id.* at 301-02. The Bankruptcy Court held that each party had discharged its contractual obligations under the Articles and that the term the Liquidators sought to imply was not only unnecessary but would render the entire scheme unworkable, consistent with *Migani*. *Id.* at 302. The parties subsequently negotiated the forms of orders that were entered by the Bankruptcy Court in April and May 2019, which included final judgments with respect to each of the Common Law Restitution Claims and Contract Claims that are the subject of this Appeal. This Appeal followed.

iii. Related Proceedings Alleging Citco’s Bad Faith

The Funds were well aware of Citco’s alleged bad faith long before they asserted such allegations in the Bankruptcy Court, because those allegations were previously asserted in a separate class action lawsuit years prior. In 2009, certain of the Funds’ shareholders commenced a proposed class action against Citco, and other service providers, in the U.S. District Court for the Southern District of New

York. *See* Consolidated Am. Compl., *Anwar v. Fairfield Greenwich Ltd.*, No. 09-cv-118 (VM) (S.D.N.Y. Apr. 24, 2009) (“Anwar Compl.”) (Dkt. 116). The *Anwar* plaintiffs alleged that Citco, among other misconduct, had “agreed to act in good faith in the performance of its services as Fund Administrator,” including calculating the Funds’ NAV, but failed to do so, “breach[ing] its Administration Agreements.”²⁴ *Id.* ¶¶ 268(d), 270. In March 2010, the Liquidators reported to the Funds’ investors that they were “keeping a watchful eye” on the *Anwar* litigation.²⁵

²⁴ The *Anwar* plaintiffs amended their pleadings in September 2009, continuing to raise similar bad faith allegations. Second Consolidated Am. Compl. ¶¶ 336–39, *Anwar v. Fairfield Greenwich Ltd.*, No. 09-cv-118 (VM) (S.D.N.Y. Sept. 29, 2009) (Dkt. 273). In August 2010, the District Court (per Marrero, J.) denied Citco’s and the other defendants’ motions to dismiss, holding that the *Anwar* plaintiffs’ allegations were sufficient to support, *inter alia*, claims against Citco for securities fraud. *Anwar v. Fairfield Greenwich Ltd.*, 728 F. Supp. 2d 372, 423 (S.D.N.Y. 2010). The *Anwar* litigation settled in 2016.

²⁵ *See* Second Interim Consolidated Report of the Liquidators (Mar. 29, 2010) § 3.5.2, <http://www.fairfieldsentry.com/wp-content/uploads/2014/08/Second-Interim-Consoliated-Report-29Mar10.pdf>. Not only did the Liquidators keep a “watchful eye” on the proceedings, but they also appeared as plaintiffs in the action. *See* Endorsed Letter Addressed to Judge Victor Marrero from David J. Molton, *Anwar v. Fairfield Greenwich Ltd.*, No. 09-cv-118 (VM), (S.D.N.Y. Sept. 22, 2009) (Dkt. 241).

Nevertheless, the Liquidators did not raise Citco's alleged bad faith as an element of their claims in the present actions until October 2016.

SUMMARY OF ARGUMENT

This Court should affirm the decision of the Bankruptcy Court dismissing the Claims. *First*, the Common Law Restitution Claims all fail. The Defendants were not unjustly enriched because, as settled by *Migani* and held by the Bankruptcy Court, they were legally entitled to receive the redemption payments at the NAV, and *Weaverling II* does not change that result.²⁶ *Second*, the Contract Claims fail because, under any standard, there is no basis to read into the operative agreements the terms the Liquidators insist should be implied. *Third*, the Liquidators' Claims are all barred because Defendants provided good consideration for the redemptions, as determined by the ECCA. *Fourth*, the Liquidators' arguments about Citco's purported bad faith could have been raised in the BVI proceedings and are barred by collateral estoppel based on the finding in *Migani* that the Liquidators were obligated to pay the redemptions at the NAV.

²⁶ The Liquidators appeal the dismissal of their constructive trust claims against the Defendants. The Bankruptcy Court dismissed those claims where the Liquidators failed to allege a Defendant's knowledge of wrongful receipts. *Fairfield II*, 596 B.R. at 297. *See* Appendix B. The Liquidators do not make any argument that this holding was in error in their opening brief and therefore have waived their right to do so. *See S. New Eng. Tel. Co. v. Global NAPS Inc.*, 390 F. App'x 44, 45 (2d Cir. 2010) (noting arguments insufficiently raised in an appellant's initial brief are waived).

Finally, to the extent that the Court does not affirm the decision in full, the Liquidators are wrong to assert that a reversal of the decision moots the Motion to Dismiss; Defendants have alternative grounds for dismissal expressly reserved and currently being litigated in the Bankruptcy Court, including lack of personal jurisdiction, improper service of process, and other dispositive grounds.

ARGUMENT

I. The Bankruptcy Court Properly Found That the Common Law Restitution Claims Fail As a Matter of Law

In dismissing the Liquidators’ Common Law Restitution Claims, the Bankruptcy Court correctly relied on controlling precedent, most notably *Migani*, that precludes a fund from recovering a redemption payment based on a certified NAV. The Bankruptcy Court’s decision was rooted in considerations of practicality and finality that remain present here and are unaffected by *Weaverling II*. The Liquidators’ reliance on *Weaverling II* is misguided and unsupported by the Privy Council’s core holding in that decision—the fund was still bound to pay its shareholders’ redemptions at the NAV even though it was fraudulently calculated. Finally, any purported public policy argument the Liquidators advance is unsupported by *Weaverling II* and irrelevant to the instant appeal.

A. The Bankruptcy Court Properly Applied the Holding of *Migani* in Dismissing the Common Law Claims

In *Migani*, the Privy Council rejected the Liquidators’ argument that they were only obliged to pay the NAV as “correctly determined using the . . .

information which subsequently became available relating to Madoff’s fraud,” rather than the NAV as certified at the time of the redemption. *Migani* ¶ 23. The Privy Council held that the Liquidators’ preferred interpretation was an “impossible construction” of the Articles, because, if it were correct, the NAV would not be definitively ascertained for an indefinite period of time for either subscriptions or redemptions, *id.* ¶¶ 19, 21, 23–24, and the operation of the Funds required that the NAV be ascertained on the date of the subscription or redemption and “known to the parties shortly thereafter.” *Id.* ¶ 21.

Relying on the “persuasive authority of *Migani*, its progeny and the common law principles that informed those decisions,” the Bankruptcy Court held that once a redemption has been paid based on the certified NAV, a liquidator cannot revisit that payment even in the face of fraud, illegality or breach of trust. *Fairfield II*, 596 B.R. at 295, 297 (“[O]nce the Funds discharged their debts by making the redemption payments and the Defendants discharged their obligations by surrendering their shares, neither side could revisit the NAV based on hindsight.”). As the Bankruptcy Court correctly recognized, the principles of “finality, certainty and workability” which animated the decision in *Migani* have been reinforced by the Privy Council on multiple occasions.

First, in *DD Growth*, also cited by the Bankruptcy Court, a fraudster knowingly concealed losses to inflate the NAV of the DD Growth Premium Master

Fund and reflected that inflated NAV in the certified NAV for the DD Growth Premium 2X Fund (“2X Fund”), a feeder fund that ultimately went into liquidation. *DD Growth* ¶¶ 9, 15–16. The liquidators for the 2X Fund sued shareholders that received redemption payments based on the inflated NAV alleging the payments were unlawful redemptions from capital. The Privy Council held that the redemption payments, albeit “illegal,” could not be recovered because they discharged a valid legal debt.²⁷ *Id.* ¶ 61.

Second, in *Primeo*, relied on by the Bankruptcy Court, the Privy Council considered whether under Cayman law a redeeming shareholder in a BLMIS feeder fund would qualify as a creditor where the fund had suspended payment to the shareholder prior to its liquidation. In deciding this issue, the Privy Council acknowledged that the shareholder would be able to enforce the NAV as a debt against the fund, even though the shares’ valuation was based on the fund’s belief in the genuineness of its BLMIS investments. The Privy Council stated that “[n]o basis has been suggested on which [the fund] could on this analysis disturb the

²⁷ The Liquidators claim that reliance on *DD Growth* is misplaced because the 2X Fund liquidators conceded that the NAV was binding, Pls.’ Br. at 47 n.14, but omit that this concession was based on the Privy Council’s decision in the *Migani* case, which the Liquidators lost. *DD Growth* ¶ 28 (“It is also part of that common ground that, although the NAV of US\$118.880 per share had been calculated upon false information, it was nonetheless a valid NAV for the purpose of crystallising the amount of the redeeming shareholders’ debt: see *Fairfield Sentry Ltd (in liquidation) v. Migani* [2014] 1 CLC 611.”).

valuation by reference to which such redemption proceeds were calculated.”

Primeo ¶ 21.

Migani and its progeny remain good law. Indeed, *Migani* was cited favorably in *Weaverling II* ¶ 24 and in subsequent Privy Council decisions. *See, e.g., In re Stanford Int’l Bank Ltd.* [2019] UKPC 45, ¶ 67. The Liquidators do not (and cannot) argue to the contrary. Rather, the Liquidators assert—without support—that the Bankruptcy Court misread *Migani* and “erroneously disregarded the Articles’ plain language” in favor of an “impossible” holding based in common law principles. Pls.’ Br. at 45, 47. But the argument the Liquidators now advance would result in the same unworkable consequences flatly rejected by *Migani* and its progeny. Under the Liquidators’ position, Defendants would have had no way of knowing, potentially indefinitely, whether the Funds’ NAVs would be binding for subscription or redemption payments.

B. The Holding of *Migani* Is Unaffected by *Weaverling II*

Unable to identify any error committed below, the Liquidators’ argument for reversal focuses almost entirely on the Privy Council’s recent *Weaverling II* decision. *See generally* Pls.’ Br. at 2, 31-43. That case, however, provides no support for the Liquidators’ position and does not affect the principal holding of *Migani* for multiple reasons. *First*, *Weaverling II* held only that a *shareholder* injured by the enforcement of a fraudulent NAV could seek to void the NAV with

respect to claims against that shareholder—not that (as here), *the Funds themselves* could disown their own calculation of their NAV, based on their own agent’s bad faith, imputed to them by operation of law.

Second, *Weaverling II* relied on the fact that the “controlling mind” of the Weaverling Fund was responsible for the fraudulent award of redemptions, while here, the Liquidators have disclaimed that the directors, who were the “controlling mind” of the Funds, were at fault for calculating the NAV and instead blamed a supposedly faithless agent.

Third, even if the Liquidators could now, for the first time on appeal, change their theory of recovery and claim that the Funds acted fraudulently (and they cannot), it would not help them because they are not pursuing statutory creditors’ claims as in *Weaverling II*, but rather common law claims on behalf of the Funds that would be doomed if the Funds acted fraudulently rather than mistakenly in calculating the NAV.

i. The Weaverling II Decision

The Weaverling Fund was “managed and controlled” by Magnus Peterson who “controlled the investments and . . . made the material decisions about redemptions” and was the “controlling mind” for the payment of redemptions.

Weaverling II ¶¶ 3, 25. Peterson perpetrated a significant fraud on the Weaverling Fund by entering into swaps he knew to be worthless to give the impression of

sustained growth despite suffering large losses in other investments. *Id.* ¶ 5. His actions caused artificial inflation of the Weaving Funds' NAV, followed by the fund entering into liquidation in 2009 when the fraud was discovered. *Id.* ¶ 11. The Weaving Fund sued SEB, a redeeming shareholder, to recover, as an unlawful preference under Section 145 of the Cayman Companies Law, redemption payments that SEB received. *Id.* ¶ 12.

The elements of an unlawful preference claim under Cayman law include that the company in liquidation must have been unable to pay its debts (in a cash flow sense) at the time of the alleged preferential transfer and the person preferred must have been a creditor. *Id.* The Weaving Fund argued that it had satisfied the elements needed to succeed on its preference claims against SEB because, at the time SEB redeemed the shares, the fund was unable to pay all the redemption payments then owed to all then-redeeming shareholders. Because of the fund's contractual obligation to honor redemption requests, the Weaving Fund argued SEB was a creditor immediately before it received payment. *See id.* ¶ 22 (the Weaving Fund argued that the NAV was valid and, therefore, SEB was a creditor upon making its redemption request). In opposition, SEB argued that the Weaving Fund was not insolvent but was able to pay its debts and that the money SEB received was not due to SEB as a creditor, because the fund had no

contractual duty to honor the redemption obligations as they were based on fraudulently inflated NAVs. *Id.* ¶¶ 16(a), 18.

The Privy Council rejected SEB’s argument and held that the Weaving Fund was insolvent and unable to pay its debts when it paid the redemption payments to SEB because the NAVs remained binding on the fund, even though fraudulently inflated. Therefore, SEB and other shareholders who made redemption requests were creditors. *Id.* ¶¶ 27, 30; *see also id.* ¶¶ 137–143 (Deeny, L., concurring).

In reaching this conclusion, the Privy Council reaffirmed the core principle of *Migani* that it is “vitally important that valuations are definitively ascertained at the time of the transactions and are not liable to be varied subsequently with retrospective effect.” *Weaving II* ¶ 27. It recognized one narrow potential exception to this rule which was not addressed in *Migani*—that a shareholder could not be bound by a fraudulent NAV if the fund attempted to rely on a NAV resulting from the fund’s own internal fraud to the *detriment* of the shareholder. *Id.* (explaining that finality of NAVs must yield if “[1] the fraud is internal to the company [2] which is seeking to rely on the contract ” so that “such a fraudulent determination could not bind redeeming shareholders”). In that scenario, a shareholder “which has suffered loss” from the fraudulent NAV could bring a proceeding in the Cayman Grand Court “against the [fund’s] liquidators” to set

aside the NAV. *Id.* ¶¶ 30, 139, 141. In *Weaving II*, this exception did not apply because the shareholder SEB had suffered no injury and had not applied to set aside the NAV. *Id.* ¶ 30. Accordingly, the Privy Council found that the NAVs were binding, the redemptions were valid, SEB and other redeemers were creditors, and the Weaving Fund was insolvent at the time of the preferential transfers. *Id.* ¶¶ 27, 30–31.

ii. The Liquidators’ Reliance on Weaving II Is Misguided as to All Claims

The core holding of *Weaving II* is that the Weaving Fund was insolvent under the insolvency laws of the Cayman Islands at the time it made disbursements to shareholders because the NAV was binding and the redemption payments at the NAV were enforceable obligations. *Id.* ¶ 31. None of this is helpful to the Liquidators’ Claims, which rely on incorrect arguments that the NAV of the Funds is *not* binding. Instead, the Liquidators try to exploit the narrow exception recognized in *Weaving II*, but they badly misinterpret the Privy Council’s holding regarding the exception, which is inapplicable here.

First, the Privy Council held that the NAV could be voided only by a shareholder who suffered injury from its enforcement; otherwise it was binding.²⁸

²⁸ *Weaving II* ¶¶ 27, 30 (“The Board agrees with Sir Donnell, that it would be necessary for a party who wished to have the NAV avoided to bring proceedings to do so. Those proceedings would be brought against the liquidators of the Company. . . . However, such proceedings would not avail [SEB because it]

Put differently, the NAV was not void, but merely voidable, and then only by an injured shareholder. The Liquidators are not suing in that capacity, and therefore despite the Funds’ allegedly fraudulent calculation of the NAV, redemption obligations pursuant to each NAV remain valid, enforceable obligations. The Liquidators’ argument to the contrary is based on selective quotation from Paragraph 27 of *Weaving II* to incorrectly argue that *Weaving II* stands for the proposition that the NAV “was . . . not ‘binding.’” Pls.’ Br. at 34–35 (quoting *Weaving II* ¶ 27 (alterations by the Liquidators)). But that is definitely *not* what *Weaving II* says. The Privy Council actually held only that the Weaving Fund’s “fraudulent determination *could not bind redeeming shareholders*” because the Weaving Fund breached its contractual duty to act in good faith. *Weaving II* ¶ 27 (emphasis added). Outside that limited circumstance, which has no applicability here, the Privy Council reasoned that even in the case of an internal fraud (*i.e.*, a fraud perpetrated by the fund itself), a fraudulently inflated NAV is not void *ab initio*, and redemption debts based on it remain valid and enforceable unless and until the NAV is set aside on the application of an injured shareholder.

has not been defrauded.”); *see also id.* (Deeny, L., concurring) ¶¶ 137–143 (“I agree with the Board in [*Migani*] that a situation where a NAV, stated in the articles to be binding, was in fact to be retrospectively fixed or altered would tend to render the operation of the company and its share dealing unworkable. Even in a situation where there was fraud on the part of the company, that consideration would point against an automatic invalidity . . .”).

Thus, because SEB was not injured by the fraud and did not move to set aside the NAV, the NAV remained binding on SEB and the Weaving Fund. *Id.* ¶¶ 30, 44, 62, 135, 137, 139, 141.

The Privy Council’s approach follows the well-established principle of English common law that “[a]n agreement induced by fraud is certainly, in one sense, not a binding agreement, *as it is entirely at the option of the person defrauded whether he will be bound by it or not.*” *Oakes v. Turquand* [1867] HL 325 at 349-50 (emphasis added). Nothing in the Privy Council’s judgment supports the notion that the Weaving Fund could have applied to set aside the NAV based on its own fraudulent conduct so as to invalidate its obligations to make redemption payments. Likewise, here, the Funds have no legal right to challenge the NAVs for which they were contractually responsible, and which they claim were inaccurate due to the alleged fraud of their agent, Citco, acting within the scope of its actual authority. *See infra* Section I.C. Certainly, *Weaving II* does not stand for that proposition.

Second, in articulating the narrow exception to finality in *Weaving II*, the Privy Council relied on the fact that the controlling mind of the Weaving Fund with responsibility for all material investment and redemption decisions had

perpetrated the fraud that inflated the NAV.²⁹ By contrast, the Liquidators have never (and cannot now) claim that the “controlling mind” of the Funds—the directors—acted in bad faith.³⁰ In fact, the Liquidators have consistently claimed that the directors acted in good faith, PAC ¶¶ 7, 10, 80, 105, 112 (claiming that Funds “mistakenly believed” NAV value); *id.* ¶ 75 (claiming that Funds were the “primary victims of Citco’s conduct”), and have denied attribution of Citco’s bad faith to the Funds. Opp. Br. at 46 (“Here, there is no attribution of Citco’s

²⁹ The Privy Council considered “the question whether a NAV would be considered to have been determined in accordance with the articles if the directors themselves had fraudulently inflated the value of the assets” and recognized that “in the present case the fraud was that of Magnus Peterson and cannot be considered external to the company.” *Weaving II* ¶ 24. It accepted the lower court’s finding that “the Board [of the Weaving Fund] permitted Magnus Peterson to act as a de facto director, and in effect, delegated their powers to him” and that it was “clear that the Board allowed Magnus Peterson to act on its behalf in performing all the functions necessary for the payment of redemptions.” *Id.* “Magnus Peterson . . . controlled the investments and he made the material decisions about redemptions. He was the controlling mind in the payment of the relevant redemptions.” *Id.* ¶ 25.

³⁰ The ultimate decisions to make investments and pay redemptions were made by the directors of the Funds. PAC ¶ 15 (“Following the revelation of Madoff’s fraud in December 2008, the Funds’ board of directors suspended any further redemptions of the Funds’ shares and the calculation of each of the Funds’ Net Asset Value.”). The Liquidators make conclusory assertions on appeal that Citco was the “controlling mind.” Pls.’ Br. at 37 n.12. The Court should not credit those statements as they are inconsistent with Plaintiffs’ actual pleadings, PAC ¶ 15, and the position they took below. Foreign Representatives’ Mem. of Law in Opp. to Def.’s Consolidated Mem. of Law and in Further Support of Foreign Representatives’ Mot. for Leave to Amend Complaints (Mar. 21, 2017) (“Opp. Br.”) (Dkt. 1336 at 46).

misconduct to the Funds. Under English law, the bad faith of a dishonest agent is not attributed to a principal in all purposes.”).

The Liquidators seek to extend *Weaverling II*’s reasoning to the alleged bad faith of Citco, but Citco was merely an administrative agent, with responsibility for day-to-day administrative services including “‘calculation of Net Asset Value’ and ‘communications with shareholders,’” *Migani* ¶¶ 14, 15, and as the Liquidators concede, the directors, not Citco, were responsible for decision-making. PAC ¶ 15. Far from being the “controlling mind” of the Funds, Citco operated as an agent under the supervision of the directors. *Migani* ¶ 14 (“[T]he Fund has appointed Citco as the administrator of the Fund under the overall direction of the Directors.”). Citco did not make the decision to invest with BLMIS nor did it make any decisions regarding the payment of redemptions. Those decisions fell to the Funds’ directors. PAC ¶ 15. While Citco was involved in redeeming shares, it was bound by the Funds’ Articles and had no discretion. *Migani* ¶ 15 (“[Citco] shall on behalf of the Fund redeem Shares in accordance with the provisions and procedures set out in the applicable Fund Documents.”).

Under *Weaverling II*, the knowledge of an administrative agent like Citco is *not* relevant to whether the NAV is enforceable. Citco had essentially the same role as the Weaverling Funds’ administrator, PNC. Like Citco, PNC was responsible for, among other things, “calculating the NAV.” *Compare Migani* ¶ 14

(“Citco is described as having responsibility for day-to-day administrative services including ‘calculation of [the NAV]’ and ‘communications with shareholders’”), *with Weaving II* ¶ 25 (“The services provided by PNC included arranging for the computation of the NAV, controlling and authorizing all disbursements, maintaining the register of shareholders, preparing and forwarding documents to shareholders and notifying the Adviser, the Custodian and the accounting agent of all share activity.”).

Weaving II nonetheless noted that PNC’s role was “administrative only” and that it had “no part in the decision making process in relation to the payment of redemptions.” *Id.* For those reasons, PNC’s *good faith* was not relevant to whether the Weaving Fund was in breach of its duty to provide the NAV in good faith. Citco’s alleged bad faith is equally irrelevant under *Weaving II*; Citco simply produced NAVs and paid redemptions on behalf of the directors, and the Funds have consistently claimed the directors acted in good faith.

iii. Article 11 Does Not Permit the Liquidators to Benefit from Their Own Wrong

Having proceeded on the theory of “mistake” since 2009, the Liquidators cannot change their factual allegations to suit new theories on appeal.³¹ But even if

³¹ See *Bloch v. Bank of Am. Corp.*, 479 F. App’x 399, 400 (2d Cir. 2012) (“[Appellants’] principal argument, however, is based not on the record below but instead on a number of facts alleged for the first time on appeal. Generally, we will not consider claims raised for the first time on appeal . . . and we find no

they could properly allege that the Funds acted in bad faith, that would not lead to a different result here. *First*, the Liquidators are bound by the acts of Citco because Section 31(1) of the BVI Business Companies Act (“BCA”) precludes them from arguing that the actions of their agent are not valid or not genuine. Section 31(1) of that Act provides that “a company . . . may not assert against a person dealing with the company . . . that . . . a document issued on behalf of a company by a director, employee or agent of the company with actual or usual authority to issue the document is not valid or not genuine,” even if taken in bad faith. BCA §§ 31(1), (2); *see also* Mortimore Decl. ¶¶ 83–87. This prohibition applies even if the person acting on behalf of the company acted fraudulently so long as the agent was acting with actual or usual authority. *Id.*³²

The Liquidators concede, as they must, that the Funds’ directors granted Citco “actual authority” to issue the certificates of the NAV. *See, e.g.*, Pls.’ Br. at 37 (noting that the directors gave Citco “actual authority”). It follows as a matter

reason to depart from that principle here.” (citation omitted)); *Zangara v. Int’l Painters & Allied Trades Indus. Pension Fund*, 428 F. App’x 54, 55 (2d Cir. 2011) (“[I]t is a well-established general rule that an appellate court will not consider an issue raised for the first time on appeal.”) (quoting *In re Nortel Networks Corp. Sec. Litig.*, 539 F.3d 129, 132 (2d Cir. 2008)).

³² It is also irrelevant whether Citco was acting in the interest of the Funds. *See Lloyd v. Grace, Smith & Co.* [1912] AC 716 (confirming that a principal is liable for the fraud of his agent acting within the scope of his authority, whether the fraud is committed for the benefit of the principal or the agent).

of law, as the Bankruptcy Court noted, that the Liquidators cannot contest the validity of the certificates. *See Fairfield II*, 596 B.R. at 299 n.35 (“Furthermore, the computation of the NAV, though erroneous in hindsight, was an authorized act, and the Liquidators cannot dispute the validity and genuineness of the certificate. *See* [BCA] § 31.”).³³ Although the Liquidators now argue that BCA § 31 does not apply because the Funds purportedly “contracted around it” by making good faith a “condition precedent to the NAVs being binding” in the Articles, Pls.’ Br. at 54–55, their argument cannot be countenanced under BVI law. Section 11 of the BCA provides that the “articles of a company have no effect to the extent that they contravene or are inconsistent with this Act.” BCA § 11. Even if it were plausible to read Article 11 as permitting the Funds to disclaim the acts of their agents, as the Liquidators try to, such a reading would be inconsistent with BCA Section 31 and

³³ The commercial sense of this provision is clear: The BVI legislature determined that clients should be afforded the benefit of being able to rely on documentation issued by the companies with which they contract to provide services. Consequently, those companies must be obliged to honor the validity of that documentation and bear any losses caused by any of their own chosen agents’ misconduct.

nullified by BCA Section 11. Therefore, the Liquidators’ arguments against applying Section 31 of the BCA are unavailing.

Moreover, the Liquidators’ reading of Article 11 is implausible, and at least three rules of contractual interpretation counsel against it. *First*, it is a basic tenet of contract construction that contract provisions be interpreted consistently with the backdrop of statutory and common law defaults unless otherwise disclaimed. *Accord* 5 Corbin on Contracts § 24.26 (“Words and other symbols must always be interpreted in the light of the surrounding circumstances, and the existing statutes and rules of law are always among these circumstances.”). Article 11 does not expressly disclaim Section 31 of the BCA, and it is therefore incorrect to read it that way.

Second, as the Bankruptcy Court correctly recognized, *Fairfield II*, 596 B.R. at 299, English law interprets contracts, so far as possible, to prevent a party from taking advantage of its own breach unless clear language instructs otherwise. *Alghussein Establishment v. Eton College* [1988] 1 WLR 587, [595] (requiring clear language permitting party to take advantage of its own breach); *see also Kingate Global Fund v. Kingate Mgmt. Ltd.* [2015] SC (Bda) 65 Com, [157] (“[A] party will not generally be entitled to take advantage of his own breach of contract as against the other party.”). The Liquidators cannot identify any clear language permitting them to take advantage of their own breach of their obligation to

calculate their NAV in good faith because there is none. Indeed, the language they cite from Article 11 says nothing about the effect of a NAV issued in bad faith. All that it says is that a certificate issued in good faith is binding on all parties. At most, it only confirms what *Weaverling II* found was already implied—that a certificate *not* issued in “good faith” by the Funds would not bind an injured shareholder and therefore would not bind “all parties.”

Third, English law requires that provisions excluding liability for one’s own fraud set out their meaning in “clear and unmistakable terms” such as to leave the counterparty in no doubt that fraud is excluded from liability. *See HIH Casualty & General Insurance Ltd v. Chase Manhattan Bank* [2003] UKHL 6, [16] (Bingham, L.); *Id.* [68]-[69] (Hoffmann, L.). Article 11 does not clearly and unmistakably declare that a shareholder’s contractual entitlement to payment at the certified NAV would be void if the Funds or their agents fraudulently calculated the NAV that induced their indebtedness and was relied upon at the time of redemption.

iv. There Is No Public Policy in Favor of the Liquidators’ Claims

The Liquidators’ suggestion that *Weaverling II* generally permits liquidators for funds to bring common law restitution claims against shareholders to recover redemption payments is unfounded. Pls.’ Br. at 40–41. The Weaverling liquidators were pursuing statutorily created creditors’ rights to seek unfair preferences under the Cayman Islands’ insolvency regime, not common law restitution claims. *See*

id. The Weaving liquidators thus stood in the shoes of the creditors of the Weaving Funds (and not the fund itself) when they brought such claims. Here, by contrast, the Liquidators' BVI statutory insolvency claims are not subject to this appeal but remain pending before the Bankruptcy Court, and the Liquidators stand in the Funds' shoes for purposes of the Claims at issue on this appeal.

The Liquidators refer to *Weaving II*'s discussion of restitutionary remedies to argue that such remedies must be available for their claims, but they misunderstand the purpose behind this analysis in *Weaving II*. The *Weaving II* discussion of Cayman common law remedies arises from technical issues unique to the statutory insolvency regimes of the Cayman Islands. As noted above, this appeal does not involve any statutory claims. At any rate, the Cayman Companies Law, unlike the BVI Insolvency Act (under which the Funds' liquidation is proceeding), does not set forth the remedy for an avoided preference transfer and has therefore been interpreted to incorporate common law restitutionary remedies for any statutory violations. *See Weaving II* ¶ 63 (“[S]ince section 145(1) of the Cayman Companies Law is silent as to the consequences of the invalidation, those consequences must therefore be regulated by . . . any other statutory provisions which may be applicable, or in their absence by the common law.”). The Privy Council found that the law's incorporation of a common law remedy did not also result in the incorporation of common law defenses to the avoidance of a transfer

because doing so would be inconsistent with the legislative intent of the Cayman Companies Law to undo preferential transfers. *See id.* ¶ 106 (“[T]he Board cannot override the intention of the legislature by providing a common law defence.”); *id.* ¶ 111 (“[T]o allow a change of position defence to a claim for the recovery of a preferential payment would run counter to the statutory scheme for the division of the insolvent company’s property among its creditors, since in the cases where it applied the anti-avoidance provision, under which preferential payments are voidable, would be deprived of practical effect.”). In the same context, the Privy Council rejected defenses based on illegality and public policy, noting that the liquidators were “discharging a legal duty to recover moneys . . . and distribute these according to law among the creditors.” *Id.* ¶ 124. None of those considerations have any relevance here.

In sum, the claims in this Appeal arise solely under the common law. The Liquidators have brought additional claims under the BVI Insolvency Act for unfair preference and undervalue transactions, *see* PAC ¶¶ 145–76, and those claims are still before the Bankruptcy Court. Unlike the Cayman Companies Law, the BVI Insolvency Act (under which the Funds’ liquidation is proceeding) provides its own remedy for unfair preference and undervalue transactions, meaning that the Liquidators will never need to resort to the common law for a remedy for avoidance (if those claims are ever found to have merit). *See* BVI

Insolvency Act § 249 (providing for a court to restore a company to the position it would have been in if the company had not entered into an unfair preference or undervalue transaction). The discussion in *Weaving II* concerning public policy is therefore irrelevant.

II. The Bankruptcy Court Properly Held That the Liquidators' Contract Claims Are Barred as a Matter of Law

The Contract Claims were correctly dismissed by the Bankruptcy Court, which declined to imply a term permitting recovery of redemption payments to the extent they were based on an “inflated” NAV. *Fairfield II*, 596 B.R. at 302. It applied the standard set out in *AG for Belize v. Belize Telecom Ltd*, [2009] UKPC 10, which held that a term should be implied only if it “would spell out in express words what the instrument, read against the relevant background, would reasonably be understood to mean.” Here, as the Bankruptcy Court correctly reasoned, it is “neither obvious nor efficient nor consistent with the parties’ expectations to imply that subscribers, redeemers or the Funds agreed to open-ended liability based on hindsight for incorrectly stated NAVs.” *Fairfield II*, 596 B.R. at 302. In addition, the Bankruptcy Court explained that there was “no basis” to imply a term to permit the Liquidators to recover redemption payments when *Migani* found that it was not unjust for Defendants to retain such payments and that doing so would make the entire redemption process unworkable. *Id.* On appeal, the Liquidators claim that the Bankruptcy Court should have implied such

a term because the Articles would purportedly be “incoherent” without it. Pls.’ Br. at 59. However, as the Bankruptcy Court held, it is the Liquidators’ proposed implied term that would render the Articles incoherent by creating indeterminate, open-ended liability that *Migani* described as an “impossible construction.” *Fairfield II*, 596 B.R. at 302; *see also Migani* ¶ 23.

The Liquidators otherwise incorrectly argue that the Bankruptcy Court applied the wrong legal standard for implying a contractual term, Pls.’ Br. at 58–59, now asserting that it should instead have applied the standard set out in *Marks & Spencer plc v. BNP Paribas Securities Services Trust Company (Jersey) Ltd.* [2015] UKSC 72. The standard offered in that case, the Liquidators suggest, is that the implied provision would be “so obvious so as to go without saying or is required to give the contract ‘business efficacy’ or where the contract would lack ‘commercial or practical coherence’ without that term.” Pls.’ Br. 59 (quoting Mar. 31, 2017 Declaration of Gabriel Moss QC in Further Support of Mot. for Leave to Amend (Dkt. No. 1338 ¶ 82)).

The Liquidators do not provide any reason to conclude that one standard is materially better for them than the other. Both *Belize Telecom* and *Marks & Spencer* pose high bars that cannot be met here. Moreover, to the extent there is any difference in the standards, *Marks & Spencer* creates the additional hurdle that the implied new term be necessary for “business efficacy” and “commercial or

practical coherence.” *Id.* The Bankruptcy Court’s ruling was proper here because an implied term would create a practically “impossible construction,” *Migani* ¶ 23, and is plainly inconsistent with either standard.

Even if there were any meaningful difference between those two standards (and there is not), the Liquidators’ own BVI legal expert directed the Bankruptcy Court to the standard in *Belize Telecom* as binding BVI authority on that issue. *See* Oct. 21, 2016 Declaration of Gabriel Moss QC in Support of Mot. for Leave to Amend (Dkt. No. 926 ¶¶ 48, 48 n.6). The Liquidators’ expert also cited *Marks & Spencer*, but commented that the standards were similar enough that “[i]t is difficult to see what difference the two approaches would have in practice in the present case.” *See id.* The Liquidators thus invited the Bankruptcy Court to find that *Belize Telecom* governed and that it was substantially similar to *Marks & Spencer*. They should be estopped from now seeking reversal on this ground. *See Filho v. Interaudi Bank*, 334 F. App’x 381, 382 (2d Cir. 2009) (“[W]hen a party has ‘induced by [its] position below’ the ‘error [that] is alleged now,’ that party ‘cannot complain’ of the error on appeal.” (second and third alteration in original) (citations omitted)); *see also Lanfear v. Home Depot, Inc.*, 679 F.3d 1267, 1279 n.15 (11th Cir. 2012) (“It is a cardinal rule of appellate review that a party may not challenge as error a ruling or other trial proceeding invited by that party.” (citation omitted)).

Finally, as discussed above, the Liquidators are incorrect that *Weaverling II* undermines the basis for the Bankruptcy Court’s holding that the NAV is binding. *See supra* Section I. The Privy Council found only that an injured shareholder had the option of voiding a redemption based on a fraudulently calculated NAV. *Weaverling II* ¶ 27. The Liquidators’ argument that “Article 11(1) would be meaningless,” Pls.’ Br. at 59–60, unless the Court infers a term allowing the Funds to recover overpayments based on their own bad faith is obviously incorrect. Article 11 provides that neither party can challenge a NAV issued in good faith. It is silent on the parties’ rights regarding a NAV issued in bad faith, but the only sensible reading, which is supported by *Migani* and *Weaverling II*, is that a shareholder—not the Funds—can challenge a NAV issued in bad faith when the shareholder suffers damage. It simply defies reason to suggest that the *obvious* contractual modification of Article 11 is the one the Liquidators advocate. This is especially true because this proposed interpretation is inconsistent with the BVI Companies Law and the English common law, which would not permit a wrongdoer to benefit from its own wrong. *See supra* Section I.B.iii.

III. The Liquidators’ Common Law Restitution Claims and Contract Claims Are Independently Barred by the Good Consideration Holdings

Both the Liquidators’ Common Law Restitution and Contract Claims are also barred because Defendants gave “good consideration” when they surrendered their interests in the redeemed shares, received no more than their bargained-for

consideration, and cannot be restored to their previous position. This defense exists independent of whether the NAV itself is certified or binding since, as part of a bargained-for agreement, Defendants surrendered their interests in the Funds' shares in exchange for the redemption payments. *See* Mortimore Decl. ¶¶ 39–40, 50–56. The Liquidators litigated and lost the Good Consideration Issue in the Preliminary Issues Proceedings, and the Bankruptcy Court reached the same conclusion in its opinion. *See Fairfield II*, 596 B.R. at 299 n.35 (“Moreover, the payment of the redemption as computed by the erroneous NAV was an authorized and contractually required act, and the Defendants gave good consideration for their redemptions.”). This provides the Court an additional basis to affirm the opinion.

The BVI Court held, and the ECCA affirmed, that the Liquidators' claims for restitution were all barred by the Good Consideration Issue.³⁴ The BVI Court held that “the redemption of shares in this case amounted to a bargain and sale for which the consideration received by Sentry was the surrender of the rights of the redeeming shareholder.” *See* Prelim. Issues Judgment (Kite Decl., Ex. B ¶ 34). Further the BVI Court concluded that “it is not open to Sentry now to seek to

³⁴ Judge Bannister reached the Good Consideration Issue because he rejected the defendants' certification arguments. Judge Bannister's decision on certification was ultimately reversed by the Privy Council. *Migani* ¶ 28.

recover the price which it paid for the purchase of the shares of redeeming investors simply because it calculated the NAV upon information which has subsequently proved unreliable.” *Id.* ¶ 36. After rendering the decision, and upon the motion of one of the defendants, the court entered summary judgment in favor of the defendants in the BVI on the Good Consideration Issue.

The ECCA affirmed the decision, noting that “Sentry’s contractual obligations gave rise to a debt obligation whatever the value of the shares and the surrender of the rights to the shares by the [defendants], in my view, having fully performed their part of the contract, gave good consideration which defeats Sentry’s restitutionary claim.” EC Court of Appeal Judgment ¶ 80 (Kite Decl., Ex. G). The Privy Council left the ECCA’s decision intact by “dismissing” the Liquidators’ appeal from the Good Consideration Issue after resolving the Certification Issue against the Liquidators. This issue was expressly litigated in the BVI Court, ECCA, and the Privy Council, and the Privy Council’s decision to dismiss the appeal left the ECCA’s judgment intact as a final judgment on the merits. *See* Mortimore Decl. ¶¶ 22, 24, 39–40, 50–56. *See also infra* Section IV; *Thomas & Agnes Carvel Found. v. Carvel*, 736 F. Supp. 2d 730, 746 (S.D.N.Y. 2010) (U.K. judgments are entitled to recognition, and contrary argument “border[s] on the risible” (citations omitted)). This therefore represents a controlling statement of BVI law (and also a basis for collateral estoppel).

Importantly, the Liquidators are unable to establish a basic prerequisite to restitution under these circumstances: that Defendants be restored to the state prior to the redemption, referred to in the BVI Court’s judgment as *restitutio in integrum*. The BVI Court found that could not occur here. Prelim. Issues Judgment (Kite Decl., Ex. B ¶ 34) (“I further fail to understand how Sentry can recover the redemption price in circumstances in which *restitutio in integrum* is no longer possible.”). The Bankruptcy Court likewise found that the Liquidators “cannot restore the Defendants to the status quo.” *Fairfield II*, 596 B.R. at 299 n.35. The Liquidators apparently concede that it is impossible to restore Defendants’ shares in the Funds, *see* Pls.’ Br. at 56–57, and instead argue that monetary judgment in the amount of “near zero” is sufficient. *Id.* This is contrary to the prevailing view that, where *restitutio in integrum* requires the return of shares, an offer of money is not acceptable and the shares themselves must be restored.³⁵ In addition, the Liquidators are wrong that the value of the shares was “near zero,” including because they were obligated to pay the redemption payments at the certified NAV, *see supra* Section I, and because possession of the

³⁵ *See Smith New Court Securities Ltd Scrimgeour Vickers (Asset Management) Ltd* [1994] 1 WLR 1271, 1280 (finding that specific shares could not be restored, because they had been sold). *Gamatronic (UK) Ltd v. Hamilton* [2016] EWHC 2225, [212]–[224] (rescission was not granted, because the claimant was not willing to return the shares to the defendant).

shares would include rescission rights based on the price paid as a result of any fraudulently prepared NAVs.

IV. The Liquidators Are Also Collaterally Estopped from Pleading that the NAV Is Not Binding on Them

The Court should also affirm the Bankruptcy Court’s decision on the grounds that the Liquidators are estopped from pleading that the NAV is not binding on them, because they litigated and lost that issue in *Migani*. Federal U.S. law “determine[s] the preclusive effect” of foreign judgments—including those by the Privy Council and the EC Court of Appeal—“entitled to recognition by this Court.” *Alfadda v. Fenn*, 966 F. Supp. 1317, 1325, 1329 (S.D.N.Y. 1997), *aff’d*, 159 F.3d 41 (2d Cir. 1998).³⁶ Federal law holds that collateral estoppel applies when “(1) the identical issue was raised in a previous proceeding; (2) the issue was actually litigated and decided in the previous proceeding; (3) the [losing] party had a full and fair opportunity to litigate the issue; and (4) the resolution of the issue was necessary to support a valid and final judgment on the merits.” *Marvel Characters, Inc. v. Simon*, 310 F.3d 280, 288–89 (2d Cir. 2002) (citation omitted). Here, as discussed above, the Liquidators have already litigated the issue of whether the NAV was binding in the Preliminary Issues Proceeding and lost under

³⁶ Even if BVI law were to apply, the Liquidators are still precluded by the BVI doctrines of issue estoppel and *Henderson v. Henderson* abuse of process. See Mortimore Decl. ¶¶ 41–56.

Migani. The Privy Council’s holding that the NAV was binding was necessary to support its judgment that the Liquidators’ restitution claims failed. *See Migani* ¶ 19 (“It follows that the Fund’s claim to recover the redemption payments depends on whether it was bound by the redemption terms to make the payments which it did make.”).

The Bankruptcy Court should have focused on whether the Liquidators were required to raise Citco’s bad faith (as a basis to undo the NAV) in the Preliminary Issues Proceedings and their subsequent appeals, *see* Mortimore Decl. ¶¶ 35–41, rather than focusing on whether that argument had previously been litigated and decided. *See Fairfield II*, 596 B.R. at 291–93. The determination of whether the NAV was binding was the issue to be decided that was necessary to the Privy Council’s judgment, *Migani* ¶¶ 23–31 (finding that unless the NAV at the time of the redemption was “definitive,” the “Articles could not otherwise operate as they are intended”), and so the Liquidators were obligated to advance all of their reasons why ratifying the NAV was unjustified.

Citco’s alleged bad faith is at most a new legal theory or factual contention, raised for the first time in October 2016, in support of the Liquidators’ argument that the NAV is not binding. *See* Pls.’ Br. at 48 (arguing that “if the NAVs were not certified in good faith, they are not binding.”). New legal theories do not justify a second bite at the apple when, as is the case here, they could have been

raised in the prior proceeding. *See, e.g., Yamaha Corp. of Am. v. United States*, 961 F.2d 245, 257–58 (D.C. Cir. 1992) (“If a new legal theory or factual assertion put forward in the second action is related to the subject-matter and relevant to the issues that were litigated and adjudicated previously, so that it *could* have been raised, the judgment is conclusive on it despite the fact that it was not in fact expressly pleaded or otherwise urged.” (citation omitted)); *Sec. Indus. Ass’n v. Bd. of Governors of Fed. Reserve Sys.*, 900 F.2d 360, 364 (D.C. Cir. 1990) (“Whether petitioner actually argued that position is irrelevant, however, since preclusion because of a prior adjudication results from the resolution of a question *in issue*, not from the litigation of specific *arguments* directed to the issue.” (citations omitted)).

In fact, the *only* reason that the Privy Council did not address Citco’s bad faith is because the Liquidators chose not to present the issue at any stage in the Preliminary Issues Proceedings, including in their arguments to the Privy Council. But this was either a concession or, at best, a tactical decision, because the Liquidators knew of the allegations supporting their new argument at the time of the prior litigation as is clear from the course of litigations in parallel proceedings. For instance, the Liquidators were aware of the *Anwar* Litigation in this Court in which plaintiffs alleged *in 2009* virtually the same behavior the Liquidators now try to include in their amended complaints. *See Anwar Compl.* (alleging Citco

breached the Administration Agreements with the Funds by, among other omissions, grossly failing to discharge its responsibility to calculate accurately the Funds' NAVs in good faith). The Liquidators acknowledged in court filings that they were monitoring the *Anwar* proceeding. *See* Second Interim Consolidated Report of Plaintiffs § 3.5.2 (Mar. 29, 2010), <http://www.fairfieldsentry.com/wp-content/uploads/2014/08/Second-Interim-Consolidated-Report-29Mar10.pdf> (“The Liquidators are keeping a watchful eye on the [*Anwar*] proceedings and expect that the court’s determination of the dismissal motions will not be rendered until the second half of 2010 or later.”). Moreover, on August 18, 2010, Judge Marrero held that the allegations asserted in *Anwar* were sufficient to support claims that Citco actually knew BLMIS was running a Ponzi scheme. *Anwar v. Fairfield Greenwich Ltd.*, 728 F. Supp. 2d 372, 423 (S.D.N.Y. 2010) (“[T]he Court finds that the facts alleged by Plaintiffs are sufficient to support a strong inference of scienter.”). Accordingly, the Liquidators plainly had a good faith basis to allege the arguments they belatedly make now if they thought they would be legally meaningful, and their attempt at a do-over (perhaps fueled by regret at past strategic choices) should be rejected.

Further, the Liquidators were aware since the inception of their BVI claims (premised on “mistake”) that the Funds’ good faith might bear on their ability to prevail on their claims because the PI Defendants in the BVI action raised the issue

of good faith in the Preliminary Issues Proceedings. There, the PI Defendants explicitly argued that the BVI Court need not consider the question of the good faith of the Funds' agents because it was totally irrelevant (for many of the same reasons raised here). PI Defs.' Prelim. Issues Skeleton (Hare Decl., Ex. G ¶ 22) (PI Defendants argue in April 2011 that "PI Defendants will win whether or not Fairfield Sentry's Directors acted in good faith"); PI Defs.' Prelim. Issues Trial Skeleton (Kite Decl. Ex. A ¶ 62) (although the Liquidators had "not admitted in their pleadings that the Directors of Sentry acted in good faith," "[t]his in no way detracts from the preclusive effect of a certificate" because if the Funds (or their agents) acted in bad faith, the Liquidators could not "take advantage of [their] own wrong"); Mortimore Decl. ¶ 63. The Liquidators chose not to respond at all to those arguments, thus waiving the issue.

The Liquidators could have, and should have, made their arguments about the significance of their administrative agent's wrongdoing under BVI law in the Preliminary Issues Proceedings and should now be estopped from relitigating the issue of whether the NAV was binding.

V. The Motions to Dismiss Are Not Moot Even If the Court Reverses

In light of the long and winding procedural path this case has taken, certain Defendants have threshold dispositive defenses that are not before this Court but instead are currently being litigated in the Bankruptcy Court. Those defenses

include dismissal on the basis of lack of personal jurisdiction, failure to effect service, the adequacy of the Liquidators' pleadings, and dismissal pursuant to the safe harbor for securities transactions codified at 11 U.S.C. § 546. For that reason, to the extent that this Court does reverse the Bankruptcy Court's opinion, the motions to dismiss are not mooted as the Liquidators incorrectly suggest, Pls.' Br. at 60, and the Court should remand the claims to the Bankruptcy Court for further consideration of Defendants' other grounds for dismissal.

CONCLUSION

For the reasons provided, this Court should affirm the Bankruptcy Court's decision denying leave to amend and dismissing the Claims.

Dated: March 9, 2020
New York, New York

Respectfully submitted,

CLEARY GOTTlieb STEEN &
HAMILTON LLP

By: /s/ Thomas J. Moloney
Thomas J. Moloney
Joseph M. Kay

One Liberty Plaza
New York, New York 10006
T: 212-225-2000
F: 212-225-3999
tmoloney@cgsh.com
jkay@cgsh.com

*Attorneys for Murdoch and Company;
Robinson and Company; HSBC Bank USA,
N.A.; Somers Nominees (Far East) Limited;
HSBC Private Bank (Suisse) S.A.; HSBC
Securities Services (Luxembourg) SA; HSBC
Private Bank (C.I.) Limited f/k/a HSBC
Private Bank (Guernsey) Limited; HSBC
International Trustee Limited; HSBC
Institutional Trust Services (Asia) Limited;
Republic Nominees Limited; Republic
Nominess Limited f/k/a HSBC Private
Banking Nominee 1 (Jersey) Limited; Banco
Nominees 2 (Guernsey) Limited f/k/a Banco
Nominees (I.O.M.) Limited; HSBC Trust
Company AG f/k/a HSBC Guyerzeller Trust
Company AG; HSBC Bank Bermuda
Limited; HSBC Latin America Holdings
(UK) Limited (successor-in-interest to HSBC
Securities (Panama) S.A.)*

CLEARY GOTTlieb STEEN &
HAMILTON LLP

Carmine D. Boccuzzi, Jr.
E. Pascale Bibi
One Liberty Plaza
New York, New York 10006
T. (212) 225-2000
F. (212) 225-3999
cboccuzzi@cgsh.com
pbibi@cgsh.com

*Attorneys for Citibank (Switzerland) AG; Citibank NA
London; Citivic Nominees Limited; Citigroup Global
Markets Limited; Cititrust Bahamas Limited*

CERTIFICATE OF COMPLIANCE

1. This brief complies with the type-volume limitation of Federal Rule of Bankruptcy Procedure 8015(a)(7)(B)(i), because it contains 12,998 words, excluding the parts of the brief exempted by Federal Rule of Bankruptcy Procedure 8015(g).

2. This brief complies with the typeface requirements of Federal Rule of Bankruptcy Procedure 8015(a)(5) and the type style requirements of Federal Rule of Bankruptcy Procedure 8015(a)(6) because this brief has been prepared in a proportionately spaced typeface using Microsoft Word in 14-point Times New Roman font.

Dated: New York, New York
March 9, 2020

By: /s/ Thomas J. Moloney
Thomas J. Moloney

Appendix A

Appendix A Defendants

	Case No.	Case Name	Defendant Name
1.	19-cv-3911	Fairfield Sentry Ltd. (In Liquidation), et al. v. Citibank NA London, et al.	Citibank NA London
2.	19-cv-3974	Fairfield Sentry Ltd. (In Liquidation), et al. v. Citibank NA London	Judith Cherwinka a/ka/ Judith Cherwinka IRA, et al.
3.	19-cv-4078	Fairfield Sentry Ltd. (In Liquidation), et al. v. RBC Dominion Securities	RBC Dominion Securities
4.	19-cv-4079	Fairfield Sentry Ltd. (In Liquidation), et al., v. Tercas-Cassa di Risparmio della Provincia di Teramo S.P.A.	Banca Popolare di Bari S.C.p.A in Amministrazione Straordinaria, as successor-in-interest to Tercas-Cassa Di Risparmio Della Provincia di Teramo S.P.A.
5.	19-cv-4081	Fairfield Sentry Ltd. (In Liquidation), et al. v. FS ABN AMRO Global Custody	ABN AMRO Global Custody N.V. (sued as FS ABN AMRO Global Custody)
6.	19-cv-4084	Fairfield Sentry Ltd. (In Liquidation), et al. v. Banque Privee Edmond de Rothschild (Europe), et al.	Banque Privee Edmond de Rothschild (Europe)
7.	19-cv-4084	Fairfield Sentry Ltd. (In Liquidation), et al. v. Banque Privee Edmond De Rothschild (Europe), et al.	American Express Bank n/k/a Standard Chartered International (USA) Ltd.
8.	19-cv-4089	Fairfield Sentry Ltd. (In Liquidation), et al. v. Meritz Fire & Marine Insurance Company Ltd.	Meritz Fire & Marine Insurance Company Ltd.
9.	19-cv-4090	Fairfield Sentry Ltd. (In Liquidation), et al. v. Vontobel Asset Mgmt. Inc., et al.	Vontobel Asset Mgmt. Inc.
10.	19-cv-4099	Fairfield Sentry Ltd. (In Liquidation), et al. v. Banco Santander (Suisse) S.A.	Banco Santander International SA (f/k/a Banco Santander (Suisse) S.A.)
11.	19-cv-4100	Fairfield Sentry Ltd. (In Liquidation), et al. v. Bank Hapoalim (Suisse) Ltd. a/k/a Banque Hapoalim (Suisse) S.A., et al.	Hapoalim (Switzerland) Ltd.
12.	19-cv-4101	Fairfield Sentry Ltd. (In Liquidation), et al. v. FS Mizrahi Tefahot Bank Ltd.	Mizrahi Tefahot Bank Ltd.
13.	19-cv-4102	Fairfield Sentry Ltd. (In Liquidation), et al. v. Banque Syz & Co. S.A.	Banque SYZ SA f/k/a Banque Syz & Co. SA
14.	19-cv-4105	Fairfield Sentry Ltd. (In Liquidation), et al. v. Banque Piguet & Cie S.A.	Banque Piguet & Cie SA
15.	19-cv-4129	Fairfield Sentry Ltd. (In Liquidation), et al. v. Banco Bilbao Vizcaya Argentina (Portugal), S.A., et al.	Banco Bilbao Vizcaya Argentaria (Portugal) S.A.

16.	19-cv-4129	Fairfield Sentry Ltd. (In Liquidation), et al. v. Banco Bilbao Vizcaya Argentina (Portugal), S.A., et al.	Banco Bilbao Vizcaya Argentaria, S.A.
17.	19-cv-4129	Fairfield Sentry Ltd. (In Liquidation), et al. v. Banco Bilbao Vizcaya Argentina (Portugal), S.A., et al.	BBVA Fundas Privanza
18.	19-cv-4129	Fairfield Sentry Ltd. (In Liquidation), et al. v. Banco Bilbao Vizcaya Argentina (Portugal), S.A., et al.	BBVA Grand Cayman
19.	19-cv-4129	Fairfield Sentry Ltd. (In Liquidation), et al. v. Banco Bilbao Vizcaya Argentina (Portugal), S.A., et al.	BBVA Miami
20.	19-cv-4131	Fairfield Sentry Ltd. (In Liquidation), et al. v. AXA Isle of Man Limited	Utmost Limited f/k/a AXA Isle of Man Limited
21.	19-cv-4134	Fairfield Sentry Ltd. (In Liquidation), et al. v. Merrill Lynch, Pierce, Fenner & Smith, Inc.	Merrill Lynch, Pierce, Fenner & Smith, Inc.
22.	19-cv-4138	Fairfield Sentry Ltd. (In Liquidation), et al. v. UBS Fund Services (Cayman) Limited Ref Greenlake Arbitrage Fund Ltd.	UBS Fund Services (Cayman) Limited n/k/a MUFG Alternative Fund Services (Cayman) Limited
23.	19-cv-4145	Fairfield Sentry Ltd. (In Liquidation), et al. v. Neue Bank AG	Neue Bank AG
24.	19-cv-4146	Fairfield Sentry Ltd. (In Liquidation), et al. v. Lombardy Properties Limited	Lombardy Properties Limited
25.	19-cv-4148	Fairfield Sentry Ltd. (In Liquidation), et al. v. Credit Suisse (Bahamas), et al.	Credit Suisse AG, Nassau Branch
26.	19-cv-4148	Fairfield Sentry Ltd. (In Liquidation), et al. v. Credit Suisse (Bahamas), et al.	Credit Suisse (Bahamas) a/k/a Credit Suisse (Bahamas) Limited
27.	19-cv-4153	Fairfield Sentry Ltd. (In Liquidation), et al. v. Fund Nominees Limited, et al.	Fund Nominees Limited and Collins Stewart (CI) Ltd.
28.	19-cv-4155	Fairfield Sentry Ltd. (In Liquidation), et al. v. Banco Atlantico (Bahamas)	Maria F��r��re, as Liquidator of Banco Atl��ntico (Bahamas) a/k/a Banco Atl��ntico (Bahamas) Bank & Trust Limited (In Voluntary Liquidation)
29.	19-cv-4168	Fairfield Sentry Ltd. (In Liquidation), et al. v. SG Private Banking (Suisse) SA, et al.	SG Private Banking (Suisse) SA
30.	19-cv-4168	Fairfield Sentry Ltd. (In Liquidation), et al. v. SG Private Banking (Suisse) SA, et al.	FIF Advanced Limited
31.	19-cv-4170	Fairfield Sentry Ltd. (In Liquidation), et al. v. FS/BBVA Miami	FS/BBVA Miami
32.	19-cv-4173	Fairfield Sentry Ltd. (In Liquidation), et al. v. HSBC Institutional Trust Services (Asia) Limited	HSBC Institutional Trust Services (Asia) Limited
33.	19-cv-4178	Fairfield Sentry Ltd. (In Liquidation), et al. v. Credit Suisse International	Credit Suisse International
34.	19-cv-4188	Fairfield Sentry Ltd. (In Liquidation), et al. v. Banco Atlantico Gibraltar Ltd., et al.	Banco Atlantico Gibraltar Ltd. a/k/a EFG Bank (Gibraltar) Ltd.

35.	19-cv-4188	Fairfield Sentry Ltd. (In Liquidation), et al. v. Banco Atlantico Gibraltar Ltd., et al.	European Financial Group EFG S.A. a/k/a European Financial Group EFG (Luxembourg) S.A.
36.	19-cv-4203	Fairfield Sentry Ltd. (In Liquidation), et al. v. ZCM Asset Holding Company (Bermuda) Limited, et al.	Standard Chartered Premium Fund, f/k/a American Express Offshore Alternative Investment Fund
37.	19-cv-4219	Fairfield Sentry Ltd. (In Liquidation), et al. v. Lombard Odier Darier Hentsch & Cie	Lombard Odier Darier Hentsch & Cie
38.	19-cv-4225	Fairfield Sentry Ltd. (In Liquidation), et al. v. Hambros Guernsey Nominees, et al.	SG Hambros Nominees (Jersey)
39.	19-cv-4225	Fairfield Sentry Ltd. (In Liquidation), et al. v. Hambros Guernsey Nominees, et al.	SG Hambros Bank (Channel Islands) Limited - Guernsey
40.	19-cv-4225	Fairfield Sentry Ltd. (In Liquidation), et al. v. Hambros Guernsey Nominees, et al.	Hambros Guernsey Nominees
41.	19-cv-4225	Fairfield Sentry Ltd. (In Liquidation), et al. v. Hambros Guernsey Nominees, et al.	SG Hambros Bank & Trust (Guernsey) Ltd.
42.	19-cv-4254	Fairfield Sentry Ltd. (In Liquidation), et al. v. EFG Bank	EFG Bank a/k/a EFG Bank AG and/or EFG Bank SA
43.	19-cv-4257	Fairfield Sentry Ltd. (In Liquidation), et al. v. Robinson & Co., et al.	Murdoch and Company
44.	19-cv-4257	Fairfield Sentry Ltd. (In Liquidation), et al. v. Robinson & Co., et al.	Robinson and Company
45.	19-cv-4261	Fairfield Sentry Ltd. (In Liquidation), et al. v. FS/HSBC Private Banking Nom.	Republic Nominees Limited f/k/a HSBC Private Banking Nominee 1 (Jersey) Limited
46.	19-cv-4262	Fairfield Sentry Ltd. (In Liquidation), et al. v. HSBC Private Bank (Guernsey) Ltd., et al.	HSBC Private Bank (C.I.) Limited f/k/a HSBC Private Bank (Guernsey) Limited
47.	19-cv-4262	Fairfield Sentry Ltd. (In Liquidation), et al. v. HSBC Private Bank (Guernsey) Ltd., et al.	HSBC Private Bank (C.I.) Limited
48.	19-cv-4262	Fairfield Sentry Ltd. (In Liquidation), et al. v. HSBC Private Bank (Guernsey) Ltd., et al.	Republic Nominees Limited
49.	19-cv-4263	Fairfield Sentry Ltd. (In Liquidation), et al. v. FS/Andbanc Andorra	ANDBanc Andorra a/k/a Andorra Banc Agricol Reig, S.A.
50.	19-cv-4265	Fairfield Sentry Ltd. (In Liquidation), et al. v. ING Bank (Suisse) SA	ING Bank (Suisse) SA, as predecessor to Bank Julius Baer & Co. Ltd.
51.	19-cv-4267	Fairfield Sentry Ltd. (In Liquidation), et al. v. Citibank (Switzerland) AG, et al.	Citibank (Switzerland) AG
52.	19-cv-4268	Fairfield Sentry Ltd. (In Liquidation), et al. v. Sumitomo Trust & Banking Co., Ltd.	Sumitomo Trust & Banking Co., Ltd.

53.	19-cv-4274	Fairfield Sentry Ltd. (In Liquidation), et al. v. Natixis Private Banking International SA	Natixis Wealth Management Luxembourg f/k/a Natixis Private Banking International S.A.
54.	19-cv-4278	Fairfield Sentry Ltd. (In Liquidation), et al. v. Deutsche Bank (Suisse) SA Geneve	Deutsche Bank (Suisse) SA
55.	19-cv-4285	Fairfield Sentry Ltd. (In Liquidation), et al. v. Deutsche Bank (Cayman), et al.	Deutsche Bank (Cayman)
56.	19-cv-4285	Fairfield Sentry Ltd. (In Liquidation), et al. v. Deutsche Bank (Cayman), et al.	Sciens Global Opportunity Fund
57.	19-cv-4285	Fairfield Sentry Ltd. (In Liquidation), et al. v. Deutsche Bank (Cayman), et al.	Sciens CFO 1 Feeder Fund Ltd.
58.	19-cv-4285	Fairfield Sentry Ltd. (In Liquidation), et al. v. Deutsche Bank (Cayman), et al.	Odyssey Alternative Fund Limited
59.	19-cv-4317	Fairfield Sentry Ltd. (In Liquidation), et al. v. Celfin International Limited	Celfin International Limited n/k/a BTG Pactual (Cayman) International Holding Limited
60.	19-cv-4319	Fairfield Sentry Ltd. (In Liquidation), et al. v. Arden International Capital Limited	Arden International Capital Limited
61.	19-cv-4324	Fairfield Sentry Ltd. (In Liquidation), et al. v. Bordier & Cie	Bordier & Cie
62.	19-cv-4357	Fairfield Sentry Ltd. (In Liquidation), et al. v. Deutsche Bank AG Singapore	Deutsche Bank AG (Singapore)
63.	19-cv-4359	Fairfield Sentry Ltd. (In Liquidation), et al. v. Blubank Limited	Blubank Ltd. n/k/a Inteligo Bank Ltd.
64.	19-cv-4364	Fairfield Sentry Ltd. (In Liquidation), et al. v. Banco Itau Europa Luxembourg S.A., et al.	Banco Itau Europa Luxembourg SA
65.	19-cv-4365	Fairfield Sentry Ltd. (In Liquidation), et al. v. FS/CBESSA	FS/CBESSA a/k/a Banque Privee Espirito Santo SA f/k/a Compagnie Bancaire Espirito Santo SA
66.	19-cv-4367	Fairfield Sentry Ltd. (In Liquidation), et al. v. SNS Global Custody B.V.	SNS Global Custody B.V.
67.	19-cv-4369	Fairfield Sentry Ltd. (In Liquidation), et al. v. Pictet & Cie	Pictet & Cie
68.	19-cv-4379	Fairfield Sentry Ltd. (In Liquidation), et al. v. Wall Street Securities S.A.	Wall Street Securities f/k/a Bantal Brothers SA
69.	19-cv-4381	Fairfield Sentry Ltd. (In Liquidation), et al. v. SG Private Banking (Suisse) SA, et al.	FIF Advanced Limited
70.	19-cv-4381	Fairfield Sentry Ltd. (In Liquidation), et al. v. SG Private Banking (Suisse) SA, et al.	SG Private Banking (Suisse) SA
71.	19-cv-4382	Fairfield Sentry Ltd. (In Liquidation), et al. v. Monte Paschi Ireland Ltd.	Monte Paschi Ireland Limited

72.	19-cv-4384	Fairfield Sentry Ltd. (In Liquidation), et al. v. Nomura International PLC	Nomura International PLC
73.	19-cv-4385	Fairfield Sentry Ltd. (In Liquidation), et al. v. BNP Paribas Arbitrage SNC	BNP Paribas Arbitrage SNC
74.	19-cv-4386	Fairfield Sentry Ltd. (In Liquidation), et al. v. UBS Luxembourg SA	UBS Luxembourg SA n/k/a UBS Europe SE, Luxembourg Branch
75.	19-cv-4388	Fairfield Sentry Ltd. (In Liquidation), et al. v. Merrill Lynch International	Merrill Lynch International
76.	19-cv-4395	Fairfield Sentry Ltd. (In Liquidation), et al. v. FS/Fortis Banque SA/NV	BNP Paribas Fortis (f/k/a Fortis Bank SA/NV)
77.	19-cv-4396	Fairfield Sentry Ltd. (In Liquidation), et al. v. Citigroup Global Markets Limited, et al.	Citigroup Global Markets Limited
78.	19-cv-4414	Fairfield Sentry Ltd. (In Liquidation), et al. v. Royal Bank of Canada (Suisse)	Banque SYZ SA, as successor to Royal Bank of Canada (Suisse)
79.	19-cv-4415	Fairfield Sentry Ltd. (In Liquidation), et al. v. BNP Paribas España	BNP Paribas España (f/k/a Fortis Bank (España))
80.	19-cv-4416	Fairfield Sentry Ltd. (In Liquidation), et al. v. FS Stichting Stroeve Global Custody	FS Stichting Stroeve Global
81.	19-cv-4418	Fairfield Sentry Ltd. (In Liquidation), et al. v. Somers Nominees (Far East) Limited, et al.	HSBC Bank Bermuda Limited
82.	19-cv-4418	Fairfield Sentry Ltd. (In Liquidation), et al. v. Somers Nominees (Far East) Limited, et al.	Somers Nominees (Far East) Limited
83.	19-cv-4420	Fairfield Sentry Ltd. (In Liquidation), et al. v. Banco Inversis SA	Banco Inversis S.A.
84.	19-cv-4424	Fairfield Sentry Ltd. (In Liquidation), et al. v. Bureau of Labor Insurance	Bureau of Labor Insurance
85.	19-cv-4425	Fairfield Sentry Ltd. (In Liquidation), et al., v. Credit Industriel et Commercial Singapore Branch	Credit Industriel et Commercial Singapore Branch
86.	19-cv-4426	Fairfield Sentry Limited, et al. v. SIX SIS AG	SIX SIS AG a/k/a Sis SegalInterSettle AG
87.	19-cv-4428	Fairfield Sentry Ltd. (In Liquidation), et al. v. Multi-Strategy Fund Limited	Multi-Strategy Fund Limited
88.	19-cv-4431	Fairfield Sentry Ltd. (In Liquidation), et al. v. Cathay Life Insurance Co. LTD.	Cathay Life Insurance Co. Ltd.
89.	19-cv-4432	Fairfield Sentry Ltd. (In Liquidation), et al. v. Dexia BIL, et al.	Candriam World Alternative f/k/a Dexia World Alternative
90.	19-cv-4432	Fairfield Sentry Ltd. (In Liquidation), et al. v. Dexia BIL, et al.	Dexia Banque Internationale a Luxembourg
91.	19-cv-4434	Fairfield Sentry Ltd. (In Liquidation), et al. v. NYROY, Royal Bank of Canada, et al.	Royal Bank of Canada (erroneously identified as NYROY, Royal Bank of Canada)
92.	19-cv-4437	Fairfield Sentry Ltd. (In Liquidation), et al. v. Rahn & Bodmer Banquiers	Rahn & Bodmer Banquiers n/k/a Rahn+Bodmer Co.

93.	19-cv-4438	Fairfield Sentry Ltd. (In Liquidation), et al. v. Royal Bank of Canada Singapore Branch	Royal Bank of Canada Singapore Branch
94.	19-cv-4439	Fairfield Sentry Ltd. (In Liquidation), et al. v. Dexia Private Bank (Switzerland)	Banque Internationale à Luxembourg (Suisse) SA f/k/a Dexia Private Bank (Switzerland) SA
95.	19-cv-4441	Fairfield Sentry Ltd. (In Liquidation), et al. v. Societe Generale Bank & Trust (Luxembourg), et al.	AAAm, S.A.
96.	19-cv-4441	Fairfield Sentry Ltd. (In Liquidation), et al. v. Societe Generale Bank & Trust (Luxembourg), et al.	Societe Generale Bank & Trust (Luxembourg)
97.	19-cv-4445	Fairfield Sentry Ltd. (In Liquidation), et al. v. Banque de Reescompte et de Placement	Banque de Reescompte et de Placement a/k/a BAREP
98.	19-cv-4446	Fairfield Sentry Ltd. (In Liquidation) et al. v. BIE Bank & Trust Bahamas Ltd.	Itaú Bank & Trust Bahamas Ltd. (sued as BIE Bank & Trust Bahamas Ltd.)
99.	19-cv-4459	Fairfield Sentry Ltd. (In Liquidation), et al. v. BNY AIS Nominees Ltd., et al.	BNY AIS Nominees Ltd.
100.	19-cv-4459	Fairfield Sentry Ltd. (In Liquidation), et al. v. BNY AIS Nominees Ltd., et al.	Crédit Andorra / Crediinvest (not a juridicial entity)
101.	19-cv-4461	Fairfield Sentry Ltd. (In Liquidation), et al. v. Commercial Bank of Kuwait	Commercial Bank of Kuwait
102.	19-cv-4475	Fairfield Sentry Ltd. (In Liquidation), et al. v. Natexis Banques Populaires, et al.	Natixis S.A. f/k/a Natexis Banques Populaires
103.	19-cv-4479	Fairfield Sentry Ltd. (In Liquidation), et al. v. All Funds Bank, et al.	AllFunds Bank
104.	19-cv-4479	Fairfield Sentry Ltd. (In Liquidation), et al. v. All Funds Bank, et al.	NMAS1 Gestion SGIIC S.A.
105.	19-cv-4483	Fairfield Sentry Ltd. (In Liquidation), et al. v. FS/HSBC Guyerzeller Zurich, et al.	HSBC Trust Company AG f/k/a HSBC Guyerzeller Trust Company AG
106.	19-cv-4483	Fairfield Sentry Ltd. (In Liquidation), et al. v. FS/HSBC Guyerzeller Zurich, et al	Stanhope Capital (Switzerland) SA sued incorrectly herein as Stanhope Capital
107.	19-cv-4484	Fairfield Sentry Ltd. (In Liquidation), et al. v. Citivic Nominees Limited, et al.	Citivic Nominees Limited
108.	19-cv-4486	Fairfield Sentry Ltd. (In Liquidation), et al. v. KWI	KWI
109.	19-cv-4489	Fairfield Sentry Ltd. (In Liquidation), et al. v. Kefong Lee	Kefong Lee
110.	19-cv-4491	Fairfield Sentry Ltd. (In Liquidation), et al. v. Banque et Caisse d'Epargne de l'Etat Luxembourg, et al.	Banque et Caisse d'Epargne de l'Etat Luxembourg
111.	19-cv-4495	Fairfield Sentry Ltd. (In Liquidation), et al. v. Credit Suisse Nominees, et al.	Credit Suisse Gibraltar Limited
112.	19-cv-4495	Fairfield Sentry Ltd. (In Liquidation), et al. v. Credit Suisse Nominees, et al.	Credit Suisse Nominees a/k/a Credit Suisse

			Nominees (Guernsey) Limited A/C Gib
113.	19-cv-4498	Fairfield Sentry Ltd. (In Liquidation), et al. v. Eduardo Fernandez de Valderrama Murillo	Eduardo Fernandez de Valderrama Murillo
114.	19-cv-4500	Fairfield Sentry Ltd. (In Liquidation), et al. v. BGL BNP Paribas S.A., et al.	BGL BNP Paribas S.A. (f/k/a FS/Fortis Banque Luxembourg)
115.	19-cv-4500	Fairfield Sentry Ltd. (In Liquidation), et al. v. BGL BNP Paribas S.A., et al.	Banque Generale du Luxembourg (n/k/a BGL BNP Paribas S.A.)
116.	19-cv-4501	Fairfield Sentry Ltd. (In Liquidation), et al. v. FS/BBVA Zurich/Shares	FS/BBVA Zurich/Shares
117.	19-cv-4502	Fairfield Sentry Ltd. (In Liquidation), et al. v. Credit Suisse AG Nassau Branch Wealth Management	Credit Suisse AG Nassau Branch Wealth Management
118.	19-cv-4515	Fairfield Sentry Ltd. (In Liquidation), et al. v. FS/Israel Discount Bank, Limited, Tel Aviv	Israel Discount Bank, Limited, Tel Aviv
119.	19-cv-4533	Fairfield Sentry Ltd. (In Liquidation), et al. v. Pleasant T. Rowland Foundation Inc.	Pleasant T. Rowland Foundation Inc.
120.	19-cv-4535	Fairfield Sentry Ltd. (In Liquidation), et al. v. Fortis Bank Nederland NV, et al.	IDF Global Fund
121.	19-cv-4535	Fairfield Sentry Ltd. (In Liquidation), et al. v. Fortis Bank Nederland NV, et al.	ABN AMRO Bank N.V. f/k/a Fortis Bank Nederland N.V.
122.	19-cv-4536	Fairfield Sigma Ltd. (In Liquidation), et al. v. Societe Europeenne de Banque S.A.	Intesa Sanpaolo Bank Luxembourg SA f/k/a Société Européenne de Banque S.A.
123.	19-cv-4539	Fairfield Sentry Ltd. (In Liquidation), et al. v. FS/NBP Titres	Natixis S.A., of which EuroTitres (incorrectly named in the complaint as “NBP Titres”) is a division
124.	19-cv-4540	Fairfield Sentry Ltd. (In Liquidation), et al. v. Abu Dhabi Investment Authority	Abu Dhabi Investment Authority
125.	19-cv-4543	Fairfield Sentry Ltd. (In Liquidation), et al. v. Bank Vontobel AG	Bank Vontobel AG, Banque Vontobel Geneve SA n/k/a Bank Vontobel AG
126.	19-cv-4545	Fairfield Sentry Ltd. (In Liquidation), et al. v. Royal Bank of Canada., et al.	Royal Bank of Canada a/k/a/ RBC Capital Markets Corp.
127.	19-cv-4545	Fairfield Sentry Ltd. (In Liquidation), et al. v. Royal Bank of Canada, et al.	RBC Dominion Securities, Inc.
128.	19-cv-4546	Fairfield Sentry Ltd. (In Liquidation), et al. v. Credit Agricole (Suisse) SA	Credit Agricole (Suisse) SA
129.	19-cv-4547	Fairfield Sentry Ltd. (In Liquidation), et al. v. Naidot & Co., et al.	Bessemer Trust Company
130.	19-cv-4547	Fairfield Sentry Ltd. (In Liquidation), et al. v. Naidot & Co., et al.	Naidot & Co.

131.	19-cv-4549	Fairfield Sentry Ltd. (In Liquidation), et al. v. Lion Global Invs. f/k/a Lion Fairfield Capital Management, et al	Lion Global Investors f/k/a/ Lion Fairfield Capital Management
132.	19-cv-4549	Fairfield Sentry Ltd. (In Liquidation), et al. v. Lion Global Invs. f/k/a Lion Fairfield Capital Management, et al	GE Brunei Life Ins FD - Lion Capital Balanced (330008)
133.	19-cv-4549	Fairfield Sentry Ltd. (In Liquidation), et al. v. Lion Global Invs. f/k/a Lion Fairfield Capital Management, et al	GE Life, GE Life Sharholders FD - Lion Capital FI (330007)
134.	19-cv-4549	Fairfield Sentry Ltd. (In Liquidation), et al. v. Lion Global Invs. f/k/a Lion Fairfield Capital Management, et al	GE Truste Pte Ltd. - Lion Capital - SCND
135.	19-cv-4549	Fairfield Sentry Ltd. (In Liquidation), et al. v. Lion Global Invs. f/k/a Lion Fairfield Capital Management, et al	Shareholders Fund - SCMS
136.	19-cv-4549	Fairfield Sentry Ltd. (In Liquidation), et al. v. Lion Global Invs. f/k/a Lion Fairfield Capital Management, et al	GE Life S Pore LI INV FD PAR SLAM (FI)
137.	19-cv-4549	Fairfield Sentry Ltd. (In Liquidation), et al. v. Lion Global Invs. f/k/a Lion Fairfield Capital Management, et al	SCND Life INS Fund PAR FI SLAM
138.	19-cv-4549	Fairfield Sentry Ltd. (In Liquidation), et al. v. Lion Global Invs. f/k/a Lion Fairfield Capital Management, et al	GE Life S PORE LI INV FD PAR SLAM FL
139.	19-cv-4549	Fairfield Sentry Ltd. (In Liquidation), et al. v. Lion Global Invs. f/k/a Lion Fairfield Capital Management, et al	GE Brunei Life INS FD SLAM Balanced
140.	19-cv-4549	Fairfield Sentry Ltd. (In Liquidation), et al. v. Lion Global Invs. f/k/a Lion Fairfield Capital Management, et al	GE Life Shareholders FD SLAM FL
141.	19-cv-4550	Fairfield Sentry Ltd. (In Liquidation), et al. v. FS/Swedclient/IAM, et al.	Swedbank AB (erroneously named as FS/Swedclient/IAM)
142.	19-cv-4552	Fairfield Sentry Ltd. (In Liquidation), et al. v. Fortis Bank (Nederland) N.V. n/k/a ABN AMRO Bank N.V., et al.	Fortis Global Custody Services N.V. n/k/a ABN AMRO Global Custody Services N.V.
143.	19-cv-4552	Fairfield Sentry Ltd. (In Liquidation), et al. v. Fortis Bank (Nederland) N.V. n/k/a ABN AMRO Bank N.V., et al.	Fortis Bank (Nederland) N.V. n/k/a ABN AMRO Bank N.V.
144.	19-cv-4561	Fairfield Sentry Ltd. (In Liquidation), et al. v. FS/AEB Lux, et al.	Standard Chartered Bank, f/k/a American Express Bank (London)
145.	19-cv-4565	Fairfield Sentry Ltd. (In Liquidation), et al. v. Deutsche Bank (Suisse) SA as Successor to Bank Sal. Oppenheim Jr. & Cie (Schweiz) AG, et al.	Deutsche Bank (Suisse) SA
146.	19-cv-4567	Fairfield Sentry Ltd. (In Liquidation), et al. v. Banque SCS Alliance SA	Banque SCS Alliance SA n/k/a Compagnie Bancaire Helvetique SA
147.	19-cv-4569	Fairfield Sentry Ltd. (In Liquidation), et al. v. Avalon Absolute Return Funds PLC, et al.	Avalon Absolute Return Funds PLC
148.	19-cv-4570	Fairfield Sentry Ltd. (In Liquidation), et al. v. Mirabaud & Cie a/k/a Mirabaud & Cie Banquiers Prives	Mirabaud & Cie SA (f/k/a Mirabaud & Cie a/k/a Mirabaud & Cie Banquiers Prives)
149.	19-cv-4571	Fairfield Sentry Ltd. (In Liquidation), et al. v. Deltec Bank & Trust Limited	Deltec Bank & Trust Ltd.

150.	19-cv-4573	Fairfield Sigma Ltd. (In Liquidation), et al. v. Kas Bank, et al.	KAS BANK N.V. (sued as Kas Bank)
151.	19-cv-4573	Fairfield Sigma Ltd. (In Liquidation), et al. v. Kas Bank, et al.	KAS Depositary Trust Company a/k/a KAS BANK Effectenbewaarbedrijf N.V. (sued as KAS Depositary Trust Co.)
152.	19-cv-4585	Fairfield Sentry Limited, et al. v. Simgest SpA	Simgest SpA
153.	19-cv-4603	Fairfield Sentry Ltd. (In Liquidation), et al. v. UBS Fund Services (Ireland) Ltd., et al.	BP Alpha S.A. n/k/a BP Alpha (Agente De Valores S.A.)
154.	19-cv-4603	Fairfield Sentry Ltd. (In Liquidation), et al. v. UBS Fund Services (Ireland) Ltd., et al.	UBS Fund Services (Ireland) Ltd. n/k/a MUFG Alternative Fund Services (Ireland) Limited
155.	19-cv-4603	Fairfield Sentry Ltd. (In Liquidation), et al. v. UBS Fund Services (Ireland) Ltd., et al.	UBS AG
156.	19-cv-4604	Fairfield Sentry Ltd. (In Liquidation), et al. v. Barclays Bank (Suisse) SA	Barclays Bank (Suisse) SA
157.	19-cv-4605	Fairfield Sentry Ltd. (In Liquidation), et al. v. Andorra Banc Agricol Reig SA	Andorra Banc Agricol Reig S.A.
158.	19-cv-4607	Fairfield Sigma Ltd. (In Liquidation), et al. v. FS/LAB/AXA PM	Architas f/k/a AXA Private Management
159.	19-cv-4608	Fairfield Sentry Ltd. (In Liquidation), et al. v. Credit Suisse Nominees (Guernsey) Limited	Credit Suisse Nominees (Guernsey) Limited
160.	19-cv-4610	Fairfield Sentry Ltd. (In Liquidation), et al. v. Societe Generale Bank & Trust S.A. (Luxembourg), et al.	Societe Generale Bank & Trust (Luxembourg)
161.	19-cv-4610	Fairfield Sentry Ltd. (In Liquidation), et al. v. Societe Generale Bank & Trust S.A. (Luxembourg), et al.	Oval Alpha Palmares
162.	19-cv-4610	Fairfield Sentry Ltd. (In Liquidation), et al. v. Societe Generale Bank & Trust S.A. (Luxembourg), et al.	Palmares Europlus
163.	19-cv-4610	Fairfield Sentry Ltd. (In Liquidation), et al. v. Societe Generale Bank & Trust S.A. (Luxembourg), et al.	UMR
164.	19-cv-4611	Fairfield Sentry Ltd. (In Liquidation), et al. v. Fullerton Capital PTE, Ltd.	Fullerton Capital PTE, Ltd.
165.	19-cv-4620	Fairfield Sentry Ltd. (In Liquidation), et al. v. Arden Endowment Advisers Limited., et al.	Arden Endowment Advisers, Ltd.
166.	19-cv-4620	Fairfield Sentry Ltd. (In Liquidation), et al. v. Arden Endowment Advisers Limited, et al.	Arden Asset Management, Inc.
167.	19-cv-4623	Fairfield Sentry Ltd. (In Liquidation), et al. v. BankMed (Suisse) S.A.	BankMed (Suisse) SA
168.	19-cv-4624	Fairfield Sentry Ltd. (In Liquidation), et al. v. Fortis Bank Nederland NV, et al.	ABN AMRO Bank N.V. f/k/a Fortis Bank (Nederland) N.V.
169.	19-cv-4624	Fairfield Sentry Ltd. (In Liquidation), et al. v. Fortis Bank Nederland NV, et al.	Sempervirens Capital Management Limited Class E-F Fund

170.	19-cv-4627	Fairfield Sentry Ltd. (In Liquidation), et al. v. Tayleigh Trust Co. Ltd., et al.	Tayleigh Trust Company Limited; the Reserve Trust (Tayleigh or Samantha Sackler)
171.	19-cv-4657	Fairfield Sentry Ltd. (In Liquidation), et al. v. Melrose Investments Ltd., et al.	Melrose Investments Ltd.
172.	19-cv-4657	Fairfield Sentry Ltd. (In Liquidation), et al. v. Melrose Investments Ltd., et al.	Caliber Investments Ltd.
173.	19-cv-4660	Fairfield Sigma Ltd. (In Liquidation), et al. v. Grand Cathay Securities (Hong Kong) Limited	KGI Asia Limited (successor- in-interest to Grand Cathay Securities (Hong Kong) Limited)
174.	19-cv-4668	Fairfield Sentry Ltd. (In Liquidation), et al. v. Natixis	Natixis S.A. (in its own capacity and as successor-in- interest to IXIS Corporate & Investment Bank)
175.	19-cv-4683	Fairfield Sentry Ltd. (In Liquidation), et al. v. Deutsche Bank Nominees (Jersey) Limited	Deutsche Bank Nominees (Jersey) Limited
176.	19-cv-4687	Fairfield Sentry Ltd. (In Liquidation), et al. v. FS/ING Lux	FS/ING Lux. a/k/a ING Luxembourg SA
177.	19-cv-4691	Fairfield Sentry Ltd. (In Liquidation), et al. v. FS/SG Private Banking (Lugano-Svizzera) SA	FS/SG Private Banking (Lugano-Svizzera) SA a/k/a FS/SG Private Banking Suisse SA
178.	19-cv-4741	Fairfield Sentry Ltd. (In Liquidation), et al. v. Bipielle Banke (Suisse)	Bipielle Bank (Suisse) in Liquidation (sued as Bipielle Banke (Suisse))
179.	19-cv-4742	Fairfield Sentry Ltd. (In Liquidation), et al. v. Parson Finance Panama SA	Parson Finance Panama SA
180.	19-cv-4743	Fairfield Sentry Ltd. (In Liquidation), et al. v. Banca Cariga SPA et al.	Banca Carige SPA
181.	19-cv-4744	Fairfield Sentry Ltd. (In Liquidation), et al. v. Banco Itau Europa International	Banco Itaú International f/k/a Banco Itaú Europa International
182.	19-cv-4765	Fairfield Sentry Ltd. (In Liquidation), et al. v. Investec Bank (Switzerland) AG	Investec Bank (Switzerland) AG
183.	19-cv-4766	Fairfield Sentry Ltd. (In Liquidation), et al. v. Credit Suisse Nassau Branch Wealth Management	Credit Suisse Nassau Branch Wealth Management a/k/a Credit Suisse Wealth Management Limited
184.	19-cv-4767	Fairfield Sentry Ltd. (In Liquidation), et al. v. Banque Degroof Bruxelles, et al.	Banque Degroof Bruxelles a/k/a Banque Degroof SA Bruxelles
185.	19-cv-4768	Fairfield Sentry Ltd. (In Liquidation), et al. v. Catalunya Caixa	Catalunya Caixa f/k/a Caixa Catalunya a/k/a Caixa D'Estalvis de Catalunya
186.	19-cv-4770	Fairfield Sentry Ltd. (In Liquidation), et al. v. RBC Dexia Investor Services España S.A.	RBC Investor Services España, S.A. n/k/a Bancoval S.A.

187.	19-cv-4771	Fairfield Sentry Ltd. (In Liquidation), et al. v. FS/GSCO London, et al.	FS/GSCO London
188.	19-cv-4771	Fairfield Sentry Ltd. (In Liquidation), et al. v. FS/GSCO London, et al.	FS/GSCO New York
189.	19-cv-4772	Fairfield Sentry Ltd. (In Liquidation), et al. v. Millennium Multi-Strategy Fund, et al.	Millennium Multi-Strategy Fund
190.	19-cv-4772	Fairfield Sentry Ltd. (In Liquidation), et al. v. Millennium Multi-Strategy Fund, et al.	SEI Investments Trustee and Custodial Services (Ireland) Ltd.
191.	19-cv-4773	Fairfield Sentry Ltd. (In Liquidation), et al. v. Barclays Private Bank & Trust (Channel Islands) Limited	Zedra Trust Company (Jersey) Limited, named herein as Barclays Private Bank & Trust (Channel Islands) Limited
192.	19-cv-4778	Fairfield Sentry Ltd. (In Liquidation), et al. v. Bank of Ireland Nominees Limited	Bank of Ireland Nominees Limited n/k/a Northern Trust Nominees (Ireland) Limited
193.	19-cv-04779	Fairfield Sentry Ltd. (In Liquidation), et al. v. BRED Banque Populaire	BRED Banque Populaire
194.	19-cv-4788	Fairfield Sentry Ltd. (In Liquidation), et al. v. Banca Cesare Ponti SPA	Banca Cesare Ponti SPA
195.	19-cv-04789	Fairfield Sentry Ltd. (In Liquidation), et al. v. Centre College	Centre College
196.	19-cv-4798	Fairfield Sentry Ltd. (In Liquidation), et al. v. Portobelo Advisors Inc.	Portobelo Advisors Inc.
197.	19-cv-4806	Fairfield Sentry Ltd. (In Liquidation), et al. v. Schroder & Co. (Asia) Ltd., et al.	Schroder & Co. (Asia) Ltd.
198.	19-cv-4806	Fairfield Sentry Ltd. (In Liquidation), et al. v. Schroder & Co. (Asia) Ltd., et al.	Perenco SA
199.	19-cv-4813	Fairfield Sentry Ltd. (In Liquidation), et al. v. Bank of America National Trust and Savings Association	Bank of America National Trust and Savings Association
200.	19-cv-4817	Fairfield Sentry Ltd. (In Liquidation), et al. v. Banque de Luxembourg	Banque de Luxembourg
201.	19-cv-4818	Fairfield Sigma Ltd. (In Liquidation), et al. v. FS Oddo & Cie, et al.	FS Oddo & Cie
202.	19-cv-4818	Fairfield Sigma Ltd. (In Liquidation), et al. v. FS Oddo & Cie, et al.	OAM
203.	19-cv-4825	Fairfield Sentry Ltd. (In Liquidation), et al. v. Caceis Bank Luxembourg, et al.	CACEIS Bank Luxembourg
204.	19-cv-4825	Fairfield Sentry Ltd. (In Liquidation), et al. v. Caceis Bank Luxembourg, et al.	Natixis S.A. and its predecessors in interest as the owner/operator of certain accounts named as defendants
205.	19-cv-4853	Fairfield Sentry Ltd. (In Liquidation), et al. v. Banque Degroof Petercam Luxembourg S.A., et al.	Banque Degroof Petercam Luxembourg S.A.
206.	19-cv-4853	Fairfield Sentry Ltd. (In Liquidation), et al. v. Banque Degroof Petercam Luxembourg S.A., et al.	Fidessa Alpha Fund

207.	19-cv-4860	Fairfield Sentry Ltd. (In Liquidation), et al. v. HSBC Securities Services (Luxembourg) S.A., et al.	HSBC Securities Services (Luxembourg), SA
208.	19-cv-4860	Fairfield Sentry Ltd. (In Liquidation), et al. v. HSBC Securities Services (Luxembourg) SA, et al.	Private-Space Ltd.
209.	19-cv-4861	Fairfield Sentry Ltd. (In Liquidation), et al. v. HSBC Private Bank (Suisse) S.A.	HSBC Private Bank (Suisse) S.A.
210.	19-cv-4863	Fairfield Sentry Ltd. (In Liquidation), et al. v. Deutsche Bank Trust Company Americas	Deutsche Bank Trust Company Americas
211.	19-cv-4864	Fairfield Sigma Ltd. (In Liquidation), et al. v. Banca Popolare dell'Alto Adige Soc. Coop. Resp. Lim., et al.	Banca Popolare dell'Alto Adige S.p.A.
212.	19-cv-4865	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Retained Nominees (IOM) Limited, et al.	Platinum All Weather Fund Limited
213.	19-cv-4865	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Retained Nominees (IOM) Limited., et al.	ABN AMRO Retained Nominees (IOM) Limited
214.	19-cv-4869	Fairfield Sentry Ltd. (In Liquidation), et al. v. UBS AG New York	UBS AG
215.	19-cv-4882	Fairfield Sentry Ltd. (In Liquidation), et al. v. Merrill Lynch Bank (Suisse) SA	Merrill Lynch Bank (Suisse) SA
216.	19-cv-4782	Fairfield Sentry Ltd. (In Liquidation), et al. v. Bank Hapoalim BM, London, et al.	Bank Hapoalim B.M., London
217.	19-cv-4785	Fairfield Sentry Ltd. (In Liquidation), et al. v. Chelsea Trust Co., Ltd., et al.	Chelsea Trust Company Limited; Karen Lefcourt Trust
218.	19-cv-4888	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	HSBC
219.	19-cv-4888	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	Arden International Capital Limited
220.	19-cv-4888	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	Harmony Capital Fund Ltd.
221.	19-cv-4888	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	Lloyds TSB Bank Geneva n/k/a Lloyds TSB Bank, plc
222.	19-cv-4888	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	RBS Coutts Bank Ltd. n/k/a Coutts & Co. Ltd.
223.	19-cv-4888	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	Bank Julius Baer & Co. Ltd.
224.	19-cv-4888	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	RBC Investor Services Bank, S.A. f/k/a RBC Dexia Investor Services Bank, S.A., and possibly the entity intended by Plaintiff in naming as defendant "RBC Dexia Investor Service Julius Baer Sicav"
225.	19-cv-4888	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	Fairfield Investment Fund Ltd.

226.	19-cv-4888	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	Fairfield Investment GCI
227.	19-cv-4888	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	FIF Advanced Ltd.
228.	19-cv-4888	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	Compagnie Bancaire Helvetique SA
229.	19-cv-4888	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	BCV AMC Defensive ALT Fund
230.	19-cv-4888	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	Banque Cantonale Vaudoise
231.	19-cv-4888	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	Societe Generale Bank & Trust
232.	19-cv-4888	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	Rothschild Bank Geneve (Dublin)
233.	19-cv-4888	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	Edmond de Rothschild (Suisse) S.A
234.	19-cv-4888	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	Rothschild Lugano Dublin a/k/a Banca Privata Edmond de Rothschild Lugano SA
235.	19-cv-4888	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	Rothschild Bank AG Zurich (Dublin) a/k/a Rothschild Bank AG
236.	19-cv-4888	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	Lombard Odier Darier Hentsch & Cie
237.	19-cv-4888	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	Union Bancaire Privée, UBP SA (sued as ABN AMRO Schweiz AG a/k/a ABN AMRO (Switzerland) AG)
238.	19-cv-4888	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	Vorarlberger Landes- und Hypothekenbank AG
239.	19-cv-4888	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	CACEIS Bank Luxembourg
240.	19-cv-4888	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	UBS AG
241.	19-cv-4888	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	UBS Jersey Nominees Limited
242.	19-cv-4888	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	BNP Paribas (Suisse) SA
243.	19-cv-4888	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	BNP Paribas (Suisse) SA Ex Fortis (n/k/a BNP Paribas (Suisse) SA)
244.	19-cv-4888	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	BNP Paribas (Suisse) SA Private (n/k/a BNP Paribas (Suisse) SA)

245.	19-cv-4888	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	Falcon Private Bank Ltd.
246.	19-cv-4888	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	InCore Bank AG
247.	19-cv-4888	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	Pictet & Cie
248.	19-cv-4888	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	Corner Banca SA
249.	19-cv-4888	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	Finter Bank Zurich
250.	19-cv-4888	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	IHAG Handelsbank AG
251.	19-cv-4888	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	PKB Privatbank AG
252.	19-cv-4888	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	Banca Unione di Credito
253.	19-cv-4888	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	BSI AG
254.	19-cv-4888	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	BSI Ex Banca Del Gottardo
255.	19-cv-4888	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	EFG Bank SA Switzerland
256.	19-cv-4888	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	EFG Eurofinancier D'Invest MCL
257.	19-cv-4888	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	Dresdner Bank Schweiz n/k/a LGT Bank (Switzerland) Ltd.
258.	19-cv-4888	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	LGT Bank in Liechtenstein AG n/k/a LGT Bank AG
259.	19-cv-4888	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	BBVA (Suisse) SA
260.	19-cv-4888	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	Sis Seeganintersettle
261.	19-cv-4888	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	SIX SIS Ltd.
262.	19-cv-4888	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	Dexia Banque Internationale a Luxembourg
263.	19-cv-4888	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	Bank J. Safra Sarasin AG, f/k/a Bank Sarasin & Cie
264.	19-cv-4888	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	Bank Leumi le-Israel B.M.
265.	19-cv-4888	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	Liechtensteinische LB Reinvest ALM

266.	19-cv-4888	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	Verwaltungs-und Privat-Bank Aktiengesellschaft
267.	19-cv-4888	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	Centrum Bank Aktiengesellschaft
268.	19-cv-4888	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	Banca Arner S.A.
269.	19-cv-4888	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	Clariden Leu Ltd.
270.	19-cv-4888	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	Credit Suisse AG Zurich
271.	19-cv-4888	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	Allianzbank SPA/Unifortune Conservative Side Pocket
272.	19-cv-4888	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	Quasar Fund SPC Class A and Class B CGCNV
273.	19-cv-4930	Fairfield Sentry Ltd. (In Liquidation), et al. v. Clarks Fork Foundation	Clarks Fork Foundation
274.	19-cv-4933	Fairfield Sentry Ltd. (In Liquidation), et al. v. Banque Baring Brothers Sturdza SA	Banque Baring Brothers Sturdza SA
275.	19-cv-4934	Fairfield Sentry Ltd. (In Liquidation), et al. v. FS/Bank Leumi Israel	FS/Bank Leumi Israel
276.	19-cv-4941	Fairfield Sentry Ltd. (In Liquidation), et al. v. Delta S.P.A., et al.	Delta S.P.A.
277.	19-cv-04944	Fairfield Sentry Ltd. (In Liquidation), et al. v. Public Bank (Hong Kong) Limited	Public Bank (Hong Kong) Limited
278.	19-cv-04944	Fairfield Sentry Ltd. (In Liquidation), et al. v. Public Bank (Hong Kong) Limited	Public Bank Nominees Limited
279.	19-cv-4962	Fairfield Sentry Ltd. (In Liquidation), et al. v. Hinduja Bank (Switzerland) SA, et al.	Hinduja Bank (Switzerland) SA f/k/a Amas Bank (Switzerland) Ltd., and Banca Commerciale Lugano
280.	19-cv-4963	Fairfield Sentry Ltd. (In Liquidation), et al. v. Banque Havilland S.A.	Banque Havilland S.A. f/k/a Banco Popolare Di Verona E Novara Luxembourg S.A.
281.	19-cv-4964	Fairfield Sentry Ltd. (In Liquidation), et al. v. FS/NBK Kuwait	National Bank of Kuwait S.A.K.
282.	19-cv-4965	Fairfield Sentry Ltd. (In Liquidation), et al. v. FS/NBK Kuwait	NBK Banque (Suisse) S.A.
283.	19-cv-4964	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	HSBC
284.	19-cv-4964	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	Harmony Capital Fund Ltd.
285.	19-cv-4964	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	Lloyds TSB Bank Geneva n/k/a Lloyds TSB Bank, plc

286.	19-cv-4964	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	RBS Coutts Bank Ltd. n/k/a Coutts & Co. Ltd.
287.	19-cv-4964	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	RBC Investor Services Bank, S.A. f/k/a RBC Dexia Investor Services Bank, S.A., and possibly the entity intended by Plaintiff in naming as defendant “RBC Dexia Investor Service Julius Baer Sicav”
288.	19-cv-4964	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	Bank Julius Baer & Co. Ltd.
289.	19-cv-4964	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	Fairfield Investment Fund Ltd.
290.	19-cv-4964	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	Fairfield Investment GCI
291.	19-cv-4964	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	FIF Advanced Ltd.
292.	19-cv-4964	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	Compagnie Bancaire Helvetique SA
293.	19-cv-4964	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	BCV AMC Defensive ALT Fund
294.	19-cv-4964	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	Banque Cantonale Vaudoise
295.	19-cv-4964	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	Societe Generale Bank & Trust
296.	19-cv-4964	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	Rothschild Bank Geneve (Dublin)
297.	19-cv-4964	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	Edmond de Rothschild (Suisse) S.A
298.	19-cv-4964	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	Rothschild Lugano Dublin a/k/a Banca Privata Edmond de Rothschild Lugano SA
299.	19-cv-4964	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	Rothschild Bank AG Zurich (Dublin) a/k/a Rothschild Bank AG
300.	19-cv-4964	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	Lombard Odier Darier Hentsch & Cie
301.	19-cv-4964	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	Union Bancaire Privée, UBP SA (sued as ABN AMRO Schweiz AG a/k/a ABN AMRO (Switzerland) AG)
302.	19-cv-4964	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	Vorarlberger Landes- und Hypothekenbank AG

303.	19-cv-4964	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	CACEIS Bank Luxembourg
304.	19-cv-4964	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	UBS AG
305.	19-cv-4964	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	UBS Jersey Nominees Limited
306.	19-cv-4964	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	BNP Paribas (Suisse) SA
307.	19-cv-4964	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	BNP Paribas (Suisse) SA Ex Fortis (n/k/a BNP Paribas (Suisse) SA)
308.	19-cv-4964	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	BNP Paribas (Suisse) SA Private (n/k/a BNP Paribas (Suisse) SA)
309.	19-cv-4964	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	Falcon Private Bank Ltd.
310.	19-cv-4964	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	InCore Bank AG
311.	19-cv-4964	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	Pictet & Cie
312.	19-cv-4964	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	Corner Banca SA
313.	19-cv-4964	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	Finter Bank Zurich
314.	19-cv-4964	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	IHAG Handelsbank AG
315.	19-cv-4964	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	PKB Privatbank AG
316.	19-cv-4964	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	Banca Unione di Credito
317.	19-cv-4964	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	BSI AG
318.	19-cv-4964	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	BSI Ex Banca Del Gottardo
319.	19-cv-4964	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	EFG Bank SA Switzerland
320.	19-cv-4964	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	EFG Eurofinancier D'Invest MCL
321.	19-cv-4964	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	Dresdner Bank Schweiz n/k/a LGT Bank (Switzerland) Ltd.
322.	19-cv-4964	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	LGT Bank in Liechtenstein AG n/k/a LGT Bank AG
323.	19-cv-4964	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	BBVA (Suisse) SA

324.	19-cv-4964	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	Sis Seeganinterstetle
325.	19-cv-4964	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	SIX SIS Ltd.
326.	19-cv-4964	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	Dexia Banque Internationale a Luxembourg
327.	19-cv-4964	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	Bank J. Safra Sarasin AG, f/k/a Bank Sarasin & Cie
328.	19-cv-4964	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	Liechtensteinische LB Reinvest ALM
329.	19-cv-4964	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	Verwaltungs-und Privat-Bank Aktiengesellschaft
330.	19-cv-4964	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	Centrum Bank Aktiengesellschaft
331.	19-cv-4964	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	Banca Arner S.A.
332.	19-cv-4964	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	Clariden Leu Ltd.
333.	19-cv-4964	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	Credit Suisse AG Zurich
334.	19-cv-4964	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	Allianzbank SPA/Unifortune Conservative Side Pocket
335.	19-cv-4964	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Schweiz AG, et al.	Quasar Fund SPC Class A and Class B CGCNV
336.	19-cv-4965	Fairfield Sentry Ltd. (In Liquidation), et al. v. Jared Trading Limited/BVI, et al.	Jared Trading Limited/BVI
337.	19-cv-4967	Fairfield Sentry Ltd. (In Liquidation), et al. v. Barclays Bank SA Madrid et al.	CaixaBank, S.A., named herein as Barclays Bank SA Madrid
338.	19-cv-4972	Fairfield Sentry Ltd. (In Liquidation), et al. v. FS/NBK Kuwait	National Bank of Kuwait S.A.K.
339.	19-cv-4972	Fairfield Sentry Ltd. (In Liquidation), et al. v. FS/NBK Kuwait	NBK Banque (Suisse) S.A.
340.	19-cv-4973	Fairfield Sentry Ltd. (In Liquidation), et al. v. BNP Paribas Securities Nominees Ltd., et al.	BNP Paribas Securities Nominees Ltd. (a/k/a Harrier Holdings Ltd.)
341.	19-cv-4985	Fairfield Sentry Ltd. (In Liquidation), et al. v. HSBC Securities (Panama) SA, et al.	HSBC Latin America Holdings (UK) Limited (successor-in- interest to HSBC Securities (Panama) S.A.)
342.	19-cv-4986	Fairfield Sentry Ltd. (In Liquidation), et al. v. Kiangsu Chekiang And Shanghai Residents (H.K.) Association	Kiangsu Chekiang And Shanghai Residents (H.K.) Association
343.	19-cv-4988	Fairfield Sentry Ltd. (In Liquidation), et al. v. Hontai Life Insurance Company Limited	Hontai Life Insurance Company Limited

344.	19-cv-4989	Fairfield Sentry Ltd. (In Liquidation), et al. v. Graziela Strina de Toledo Arruda and Luisa M. Strina	Graziela Strina de Toledo Arruda
345.	19-cv-4989	Fairfield Sentry Ltd. (In Liquidation), et al. v. Graziela Strina de Toledo Arruda and Luisa M. Strina	Luisa M. Strina
346.	19-cv-4990	Fairfield Sigma Ltd. (In Liquidation), et al. v. Schroders Italy SIM SPA, et al.	Schroders Italy SIM SpA
347.	19-cv-4991	Fairfield Sentry Ltd. (In Liquidation), et al. v. Kredietbank SA Luxembourgeoise, et al.	Clearstream Banking SA
348.	19-cv-4991	Fairfield Sentry Ltd. (In Liquidation), et al. v. Kredietbank SA Luxembourgeoise, et al.	KBL European Private Bankers S.A. f/k/a Kredietbank SA Luxembourgeoise
349.	19-cv-4994	Fairfield Sigma Ltd. (In Liquidation), et al. v. Banca Profilo SPA	Banca Profilo SpA
350.	19-cv-4995	Fairfield Sentry Ltd. (In Liquidation), et al. v. CACEIS Bank EX IXIS IS, et al.	CACEIS Bank EX IXIS IS
351.	19-cv-4995	Fairfield Sentry Ltd. (In Liquidation), et al. v. CACEIS Bank EX IXIS IS, et al.	VEGA Investment Managers f/k/a IXIS Private Capital Management (“IPCM”)
352.	19-cv-4998	Fairfield Sentry Ltd. (In Liquidation), et al. v. Credit Suisse (Luxembourg) SA	Credit Suisse (Luxembourg) SA
353.	19-cv-5006	Fairfield Sentry Ltd. (In Liquidation), et al. v. BNP Paribas Private Bank & Trust Cayman Ltd.	BNP Paribas Private Bank & Trust Cayman Ltd.
354.	19-cv-5019	Fairfield Sentry Ltd. (In Liquidation), et al. v. Banco General SA Banca Privada	Banco General SA Banca Privada
355.	19-cv-5020	Fairfield Sentry Ltd. (In Liquidation), et al. v. Dreadnought Finance OY	Dreadnought Finance OY
356.	19-cv-5023	Fairfield Sentry Ltd. (In Liquidation), et al. v. Banco Itau International, et al.	Credit Agricole (Miami)
357.	19-cv-5023	Fairfield Sentry Ltd. (In Liquidation), et al. v. Banco Itau International, et al.	Credit Lyonnais Miami n/k/a LCL-LE Credit Lyonnais S.A. Miami
358.	19-cv-5023	Fairfield Sentry Ltd. (In Liquidation), et al. v. Banco Itau International, et al.	Credit Lyonnais n/k/a LCLLE Credit Lyonnais SA
359.	19-cv-5023	Fairfield Sentry Ltd. (In Liquidation), et al. v. Banco Itau International, et al.	Credit Lyonnais SA
360.	19-cv-5023	Fairfield Sentry Ltd. (In Liquidation), et al. v. Banco Itau International, et al.	Brown Brothers Harriman & Co
361.	19-cv-5023	Fairfield Sentry Ltd. (In Liquidation), et al. v. Banco Itau International, et al.	Fox Nominees, LLC
362.	19-cv-5023	Fairfield Sentry Ltd. (In Liquidation), et al. v. Banco Itau International, et al.	Blush Nominees, LLC
363.	19-cv-5023	Fairfield Sentry Ltd. (In Liquidation), et al. v. Banco Itau International, et al.	SCB Nominees (CI) Ltd.

364.	19-cv-5023	Fairfield Sentry Ltd. (In Liquidation), et al. v. Banco Itau International, et al.	Banco Itaú International f/k/a Bank Boston International Florida
365.	19-cv-5024	Fairfield Sentry Ltd. (In Liquidation), et al. v. HSBC International Trustee Limited	HSBC International Trustee Limited
366.	19-cv-5030	Fairfield Sentry Ltd. (In Liquidation), et al. v. UBS Fund Services (Cayman) Limited, et al.	UBS Fund Services (Cayman) Limited n/k/a MUFG Alternative Fund Services (Cayman) Limited
367.	19-cv-5030	Fairfield Sentry Ltd. (In Liquidation), et al. v. DGAM Alternative Strategy Fund II, SPC - Cell A, et al.	The Legacy Fund
368.	19-cv-5030	Fairfield Sentry Ltd. (In Liquidation), et al. v. DGAM Alternative Strategy Fund II, SPC - Cell A, et al.	DGAM Alternative Strategy Fund II, SPC – Cell A
369.	19-cv-5030	Fairfield Sentry Ltd. (In Liquidation), et al. v. DGAM Alternative Strategy Fund II, SPC - Cell A, et al.	DGAM Alternative Strategy Fund II, SPC – Cell B
370.	19-cv-5030	Fairfield Sentry Ltd. (In Liquidation), et al. v. DGAM Alternative Strategy Fund II, SPC - Cell A, et al.	DGAM Alternative Strategy Fund L.P.
371.	19-cv-5030	Fairfield Sentry Ltd. (In Liquidation), et al. v. DGAM Alternative Strategy Fund II, SPC - Cell A, et al.	DGAM Asset Allocation Fund L.P.
372.	19-cv-5033	Fairfield Sentry Ltd. (In Liquidation), et al. v. Hansard Europe Ltd	Hansard Europe DAC (sued as Hansard Europe Ltd.)
373.	19-cv-5034	Fairfield Sentry Ltd. (In Liquidation), et al. v. Alok Sama	Alok Sama
374.	19-cv-5035	Fairfield Sentry Ltd. (In Liquidation), et al. v. Bank Julius Baer and Co. Ltd., Zurich	Bank Julius Baer & Co. Ltd.
375.	19-cv-5040	Fairfield Sentry Ltd. (In Liquidation), et al. v. Bank Sarasin & Cie	Bank J. Safra Sarasin AG, f/k/a Bank Sarasin & Cie
376.	19-cv-5042	Fairfield Sentry Ltd. (In Liquidation), et al. v. BP Alpha S.A., et al.	BP Alpha S.A. n/k/a BP Alpha (Agente De Valores S.A.)
377.	19-cv-5042	Fairfield Sentry Ltd. (In Liquidation), et al. v. BP Alpha S.A., et al.	Martin Lavarello
378.	19-cv-5042	Fairfield Sentry Ltd. (In Liquidation), et al. v. BP Alpha S.A., et al.	Nadine Pavolvsky
379.	19-cv-5044	Fairfield Sentry Ltd. (In Liquidation), et al. v. Schroder & Co. Bank AG	Schroder & Co. Bank AG
380.	19-cv-5054	Fairfield Sentry Ltd. (In Liquidation), et al. v. Clearstream Banking SA	Clearstream Banking SA
381.	19-cv-5056	Fairfield Sentry Ltd. (In Liquidation), et al. v. John E. Niederhuber IRA	John E. Niederhuber IRA
382.	19-cv-5057	Fairfield Sentry Ltd. (In Liquidation), et al. v. FS/BK Hapoalim/BM Tel Aviv, et al.	Bank Hapoalim B.M.
383.	19-cv-5061	Fairfield Sentry Ltd. (In Liquidation), et al. v. Barfield Nominees Limited	Barfield Nominees Limited
384.	19-cv-5067	Fairfield Sentry Ltd. (In Liquidation), et al. v. Korea Exchange Bank	Korea Exchange Bank

385.	19-cv-5068	Fairfield Sentry Ltd. (In Liquidation), et al. v. Swedbank	Swedbank
386.	19-cv-5071	Fairfield Sentry Ltd. (In Liquidation), et al. v. PFPC Bank Limited, et al.	BNY Mellon International Ltd. f/k/a PFPC Bank Ltd., PFPC International Bank Limited, and PNC International Bank Ltd.
387.	19-cv-5089	Fairfield Sentry Ltd. (In Liquidation), et al. v. Woori Bank	Woori Bank
388.	19-cv-5106	Fairfield Sentry Ltd. (In Liquidation), et al. v. Don Chimango SA, et al.	Cititrust (Bahamas) Limited
389.	19-cv-5107	Fairfield Sentry Ltd. (In Liquidation), et al. v. CPR Online, et al.	CPR Online
390.	19-cv-5107	Fairfield Sentry Ltd. (In Liquidation), et al. v. CPR Online, et al.	Credit Agricole Titres
391.	19-cv-5108	Fairfield Sentry Ltd. (In Liquidation), et al. v. HSBC Seoul Branch, Ltd	HSBC Seoul Branch, Ltd
392.	19-cv-5109	Fairfield Sentry Ltd. (In Liquidation), et al. v. Citibank Korea Inc.	Citibank Korea Inc.
393.	19-cv-5110	Fairfield Sentry Ltd. (In Liquidation), et al. v. Unicorp Bank & Trust Limited	Itaú Bank & Trust Cayman, Ltd. f/k/a Unicorp Bank & Trust Ltd.
394.	19-cv-5112	Fairfield Sentry Ltd. (In Liquidation), et al. v. Hua Nan Commercial Bank	Hua Nan Commercial Bank, Ltd.
395.	19-cv-5115	Fairfield Sentry Ltd. (In Liquidation), et al. v. Kasbank Effecten Bewaarbedrijf N.V.	KAS Depositary Trust Company a/k/a KAS BANK Effectenbewaarbedrijf N.V.
396.	19-cv-5117	Fairfield Sentry Ltd. (In Liquidation), et al. v. Fortis Global Custody Services NV	ABN AMRO Global Custody Services N.V. (sued as Fortis Global Custody Services NV)
397.	19-cv-5118	Fairfield Sentry Ltd. (In Liquidation), et al. v. Atlantic Security Bank	Atlantic Security Bank
398.	19-cv-5119	Fairfield Sentry Ltd. (In Liquidation), et al. v. Liongate Multistrategy Fund SEG Portfolio	Liongate Multistrategy Fund SEG Portfolio
399.	19-cv-5125	Fairfield Sentry Ltd. (In Liquidation), et al. v. Theodoor GGC Amsterdam	Theodoor GGC Amsterdam
400.	19-cv-5126	Fairfield Sentry Ltd. (In Liquidation), et al. v. Dresdner Lateinamerika AG, et al.	UBS Deutschland AG n/k/a UBS Europe SE
401.	19-cv-5126	Fairfield Sentry Ltd. (In Liquidation), et al. v. Dresdner Lateinamerika AG, et al.	Dresdner Lateinamerika AG
402.	19-cv-5130	Fairfield Sentry Ltd. (In Liquidation), et al. v. CDC IXIS	CDC IXIS
403.	19-cv-5131	Fairfield Sentry Ltd. (In Liquidation), et al. v. Global Fund Porvenir	Global Fund Porvenir
404.	19-cv-5132	Fairfield Sentry Ltd. (In Liquidation), et al. v. Banco Nominees (IOM) Limited.	Banco Nominees 2 (Guernsey) Limited f/k/a

			Banco Nominees (IOM) Limited
405.	19-cv-5135	Fairfield Sentry Ltd. (In Liquidation), et al. v. HSBC Bank USA, et al.	HSBC Bank USA, N.A.
406.	19-cv-5135	Fairfield Sentry Ltd. (In Liquidation), et al. v. Zurich Capital Markets Co., et al.	Citibank (Switzerland) AG
407.	19-cv-5135	Fairfield Sentry Ltd. (In Liquidation), et al. v. Zurich Capital Markets Co., et al.	Citivic Nominees Limited
408.	19-cv-5135	Fairfield Sentry Ltd. (In Liquidation), et al. v. HSBC Bank USA, et al.	Compagnie Bancaire Espirito Santo SA n/k/a Banque Privee Espirito Santo SA
409.	19-cv-5135	Fairfield Sentry Ltd. (In Liquidation), et al. v. HSBC Bank USA, et al.	EFG Private Bank SA
410.	19-cv-5135	Fairfield Sentry Ltd. (In Liquidation), et al. v. HSBC Bank USA, et al.	Safra National Bank of New York
411.	19-cv-5135	Fairfield Sentry Ltd. (In Liquidation), et al. v. HSBC Bank USA, et al.	Banco Itau Europa Luxembourg SA
412.	19-cv-5135	Fairfield Sentry Ltd. (In Liquidation), et al. v. Zurich Capital Market Co., et al.	Merrill Lynch Bank
413.	19-cv-5142	Fairfield Sentry Ltd. (In Liquidation), et al. v. Banc of America Securities LLC	Banc of America Securities LLC
414.	19-cv-5143	Fairfield Sentry Ltd. (In Liquidation), et al. v. Bank Sarasin & Cie AG	Bank J. Safra Sarasin AG, f/k/a Bank Sarasin & Cie
415.	19-cv-5149	Fairfield Sigma Ltd. (In Liquidation), et al. v. Rothschild Trust (Schweiz) AG	Rothschild Trust (Schweiz) AG
416.	19-cv-5153	Fairfield Sentry Ltd. (In Liquidation), et al. v. CAIS Bank, et al.	CAIS Bank
417.	19-cv-5153	Fairfield Sentry Ltd. (In Liquidation), et al. v. CAIS Bank, et al.	Calyon Paris
418.	19-cv-5154	Fairfield Sentry Ltd. (In Liquidation), et al. v. Fortis Bank Cayman Limited	ABN AMRO Retained Services (Cayman) Limited (sued as Fortis Bank Cayman Limited n/k/a ABN AMRO Fund Services Bank (Cayman) Limited)
419.	19-cv-5157	Fairfield Sentry Ltd. (In Liquidation), et al. v. Hyposwiss Private Bank Geneve S.A.	Hyposwiss Private Bank Geneve S.A.
420.	19-cv-5220	Fairfield Sentry Ltd. (In Liquidation), et al. v. HSH Nordbank Securities S.A., et al.	HSH Nordbank Securities S.A.
421.	19-cv-5220	Fairfield Sentry Ltd. (In Liquidation), et al. v. HSH Nordbank Securities S.A., et al.	Wegelin & Company
422.	19-cv-5223	Fairfield Sentry Ltd. (In Liquidation), et al. v. First Gulf Bank	First Gulf Bank
423.	19-cv-5228	Fairfield Sentry Ltd. (In Liquidation), et al. v. Select Absolute Strategies SICAV	NN Investment Partners B.V. (sued as Select Absolute Strategies SICAV)

424.	19-cv-5237	Fairfield Sentry Ltd. (In Liquidation), et al. v. Rothschild & Cie Banque Paris	Rothschild et Cie Banque Paris
425.	19-cv-5240	Fairfield Sentry Ltd. (In Liquidation), et al. v. RBC Investor Services Bank S.A.	RBC Investor Services Bank S.A. f/k/a RBC Dexia Investor Services Bank S.A.
426.	19-cv-5241	Fairfield Sentry Ltd. (In Liquidation), et al. v. Kasbank Depositary Trust Company Conc Theta Multistar Low Volatility Fund	KAS Depositary Trust Company a/k/a KAS BANK Effectenbewaarbedrijf N.V. (sued as KASBANK Depositary Trust Company Conc Theta Multistar Low Volatility Fund a/k/a KDTC Conc Theta Multistar Low Volatility Fund)

Appendix B

Appendix B
Constructive Trust Defendants-Appellees

	Case No.	Case Name	Defendant Name
1.	19-cv-3974	Fairfield Sentry Ltd. (In Liquidation), et al. v. Citibank NA London	Judith Cherwinka a/ka/ Judith Cherwinka IRA, et al.
2.	19-cv-4079	Fairfield Sentry Ltd. (In Liquidation), et al., v. Tercas-Cassa di Risparmio della Provincia di Teramo S.P.A.	Baca Popolare di Bari S.C.p.A in Amministrazione Straordinaria, as successor-in-interest to Tercas-Cassa Di Risparmio Della Provincia di Teramo S.P.A.
3.	19-cv-4081	Fairfield Sentry Ltd. (In Liquidation), et al. v. FS ABN AMRO Global Custody	ABN AMRO Global Custody N.V. (sued as FS ABN AMRO Global Custody)
4.	19-cv-4084	Fairfield Sentry Ltd. (In Liquidation), et al. v. Banque Privee Edmond de Rothschild (Europe), et al.	Banque Privee Edmond de Rothschild (Europe)
5.	19-cv-4084	Fairfield Sentry Ltd. (In Liquidation), et al. v. Banque Privee Edmond De Rothschild (Europe), et al.	American Express Bank n/k/a Standard Chartered International (USA) Ltd.
6.	19-cv-4089	Fairfield Sentry Ltd. (In Liquidation), et al. v. Meritz Fire & Marine Insurance Company Ltd.	Meritz Fire & Marine Insurance Company Ltd.
7.	19-cv-4099	Fairfield Sentry Ltd. (In Liquidation), et al. v. Banco Santander (Suisse) S.A.	Banco Santander International SA (f/k/a Banco Santander (Suisse) S.A.)
8.	19-cv-4100	Fairfield Sentry Ltd. (In Liquidation), et al. v. Bank Hapoalim (Suisse) Ltd. a/k/a Banque Hapoalim (Suisse) S.A., et al.	Hapoalim (Switzerland) Ltd.
9.	19-cv-4101	Fairfield Sentry Ltd. (In Liquidation), et al. v. FS Mizrahi Tefahot Bank Ltd.	Mizrahi Tefahot Bank Ltd.
10.	19-cv-4105	Fairfield Sentry Ltd. (In Liquidation), et al. v. Banque Piguet & Cie S.A.	Banque Piguet & Cie SA
11.	19-cv-4131	Fairfield Sentry Ltd. (In Liquidation), et al. v. AXA Isle of Man Limited	Utmost Limited f/k/a AXA Isle of Man Limited
12.	19-cv-4129	Fairfield Sentry Ltd. (In Liquidation), et al. v. Banco Bilbao Vizcaya Argentina (Portugal), S.A., et al.	Banco Bilbao Vizcaya Argentaria (Portugal) S.A.
13.	19-cv-4129	Fairfield Sentry Ltd. (In Liquidation), et al. v. Banco Bilbao Vizcaya Argentina (Portugal), S.A., et al.	Banco Bilbao Vizcaya Argentaria, S.A.
14.	19-cv-4129	Fairfield Sentry Ltd. (In Liquidation), et al. v. Banco Bilbao Vizcaya Argentina (Portugal), S.A., et al.	BBVA Fundas Privanza
15.	19-cv-4129	Fairfield Sentry Ltd. (In Liquidation), et al. v. Banco Bilbao Vizcaya Argentina (Portugal), S.A., et al.	BBVA Grand Cayman
16.	19-cv-4129	Fairfield Sentry Ltd. (In Liquidation), et al. v. Banco Bilbao Vizcaya Argentina (Portugal), S.A., et al.	BBVA Miami

17.	19-cv-4134	Fairfield Sentry Ltd. (In Liquidation), et al. v. Merrill Lynch, Pierce, Fenner & Smith, Inc.	Merrill Lynch, Pierce, Fenner & Smith, Inc.
18.	19-cv-4138	Fairfield Sentry Ltd. (In Liquidation), et al. v. UBS Fund Services (Cayman) Limited Ref Greenlake Arbitrage Fund Ltd.	UBS Fund Services (Cayman) Limited n/k/a MUFG Alternative Fund Services (Cayman) Limited
19.	19-cv-4145	Fairfield Sentry Ltd. (In Liquidation), et al. v. Neue Bank AG	Neue Bank AG
20.	19-cv-4146	Fairfield Sentry Ltd. (In Liquidation), et al. v. Lombardy Properties Limited	Lombardy Properties Limited
21.	19-cv-4148	Fairfield Sentry Ltd. (In Liquidation), et al. v. Credit Suisse (Bahamas), et al.	Credit Suisse AG, Nassau Branch
22.	19-cv-4148	Fairfield Sentry Ltd. (In Liquidation), et al. v. Credit Suisse (Bahamas), et al.	Credit Suisse (Bahamas) a/k/a Credit Suisse (Bahamas) Limited
23.	19-cv-4155	Fairfield Sentry Ltd. (In Liquidation), et al. v. Banco Atlantico (Bahamas)	Maria F��r��re, as Liquidator of Banco Atl��ntico (Bahamas) a/k/a Banco Atl��ntico (Bahamas) Bank & Trust Limited (In Voluntary Liquidation)
24.	19-cv-4168	Fairfield Sentry Ltd. (In Liquidation), et al. v. SG Private Banking (Suisse) SA, et al.	SG Private Banking (Suisse) SA
25.	19-cv-4173	Fairfield Sentry Ltd. (In Liquidation), et al. v. HSBC Institutional Trust Services (Asia) Limited	HSBC Institutional Trust Services (Asia) Limited
26.	19-cv-4178	Fairfield Sentry Ltd. (In Liquidation), et al. v. Credit Suisse International	Credit Suisse International
27.	19-cv-4188	Fairfield Sentry Ltd. (In Liquidation), et al. v. Banco Atlantico Gibraltar Ltd., et al.	Banco Atlantico Gibraltar Ltd. a/k/a EFG Bank (Gibraltar) Ltd.
28.	19-cv-4188	Fairfield Sentry Ltd. (In Liquidation), et al. v. Banco Atlantico Gibraltar Ltd., et al.	European Financial Group EFG S.A. a/k/a European Financial Group EFG (Luxembourg) S.A.
29.	19-cv-4203	Fairfield Sentry Ltd. (In Liquidation), et al. v. ZCM Asset Holding Company (Bermuda) Limited, et al.	Standard Chartered Premium Fund, f/k/a American Express Offshore Alternative Investment Fund
30.	19-cv-4219	Fairfield Sentry Ltd. (In Liquidation), et al. v. Lombard Odier Darier Hentsch & Cie	Lombard Odier Darier Hentsch & Cie
31.	19-cv-4225	Fairfield Sentry Ltd. (In Liquidation), et al. v. Hambros Guernsey Nominees, et al.	SG Hambros Nominees (Jersey)
32.	19-cv-4225	Fairfield Sentry Ltd. (In Liquidation), et al. v. Hambros Guernsey Nominees, et al.	SG Hambros Bank (Channel Islands) Limited - Guernsey

33.	19-cv-4225	Fairfield Sentry Ltd. (In Liquidation), et al. v. Hambros Guernsey Nominees, et al.	Hambros Guernsey Nominees
34.	19-cv-4225	Fairfield Sentry Ltd. (In Liquidation), et al. v. Hambros Guernsey Nominees, et al.	SG Hambros Bank & Trust (Guernsey) Ltd.
35.	19-cv-4254	Fairfield Sentry Ltd. (In Liquidation), et al. v. EFG Bank	EFG Bank a/k/a EFG Bank AG and/or EFG Bank SA
36.	19-cv-4257	Fairfield Sentry Ltd. (In Liquidation), et al. v. Robinson & Co., et al.	Murdoch and Company
37.	19-cv-4257	Fairfield Sentry Ltd. (In Liquidation), et al. v. Robinson & Co., et al.	Robinson and Company
38.	19-cv-4261	Fairfield Sentry Ltd. (In Liquidation), et al. v. FS/HSBC Private Banking Nom.	Republic Nominees Limited f/k/a HSBC Private Banking Nominee 1 (Jersey) Limited
39.	19-cv-4262	Fairfield Sentry Ltd. (In Liquidation), et al. v. HSBC Private Bank (Guernsey) Ltd., et al.	HSBC Private Bank (C.I.) Limited f/k/a HSBC Private Bank (Guernsey) Limited
40.	19-cv-4262	Fairfield Sentry Ltd. (In Liquidation), et al. v. HSBC Private Bank (Guernsey) Ltd., et al.	HSBC Private Bank (C.I.) Limited
41.	19-cv-4262	Fairfield Sentry Ltd. (In Liquidation), et al. v. HSBC Private Bank (Guernsey) Ltd., et al.	Republic Nominees Limited
42.	19-cv-4263	Fairfield Sentry Ltd. (In Liquidation), et al. v. FS/Andbanc Andorra	ANDBanc Andorra a/k/a Andorra Banc Agricol Reig, S.A.
43.	19-cv-4265	Fairfield Sentry Ltd. (In Liquidation), et al. v. ING Bank (Suisse) SA	ING Bank (Suisse) SA, as predecessor to Bank Julius Baer & Co. Ltd.
44.	19-cv-4267	Fairfield Sentry Ltd. (In Liquidation), et al. v. Citibank (Switzerland) AG, et al.	Citibank (Switzerland) AG
45.	19-cv-4268	Fairfield Sentry Ltd. (In Liquidation), et al. v. Sumitomo Trust & Banking Co., Ltd.	Sumitomo Trust & Banking Co., Ltd.
46.	19-cv-4274	Fairfield Sentry Ltd. (In Liquidation), et al. v. Natixis Private Banking International SA	Natixis Wealth Management Luxembourg f/k/a Natixis Private Banking International S.A.
47.	19-cv-4285	Fairfield Sentry Ltd. (In Liquidation), et al. v. Deutsche Bank (Cayman), et al.	Sciens Global Opportunity Fund
48.	19-cv-4285	Fairfield Sentry Ltd. (In Liquidation), et al. v. Deutsche Bank (Cayman), et al.	Sciens CFO 1 Feeder Fund Ltd.
49.	19-cv-4285	Fairfield Sentry Ltd. (In Liquidation), et al. v. Deutsche Bank (Cayman), et al.	Odyssey Alternative Fund Limited
50.	19-cv-4317	Fairfield Sentry Ltd. (In Liquidation), et al. v. Celfin International Limited	Celfin International Limited n/k/a BTG Pactual (Cayman) International Holding Limited

51.	19-cv-4319	Fairfield Sentry Ltd. (In Liquidation), et al. v. Arden International Capital Limited	Arden International Capital Limited
52.	19-cv-4324	Fairfield Sentry Ltd. (In Liquidation), et al. v. Bordier & Cie	Bordier & Cie
53.	19-cv-4359	Fairfield Sentry Ltd. (In Liquidation), et al. v. Blubank Limited	Blubank Ltd. n/k/a Inteligo Bank Ltd.
54.	19-cv-4364	Fairfield Sentry Ltd. (In Liquidation), et al. v. Banco Itau Europa Luxembourg S.A., et al.	Banco Itau Europa Luxembourg SA
55.	19-cv-4365	Fairfield Sentry Ltd. (In Liquidation), et al. v. FS/CBESSA	FS/CBESSA a/k/a Banque Privee Espirito Santo SA f/k/a Compagnie Bancaire Espirito Santo SA
56.	19-cv-4367	Fairfield Sentry Ltd. (In Liquidation), et al. v. SNS Global Custody B.V.	SNS Global Custody B.V.
57.	19-cv-4369	Fairfield Sentry Ltd. (In Liquidation), et al. v. Pictet & Cie	Pictet & Cie
58.	19-cv-4379	Fairfield Sentry Ltd. (In Liquidation), et al. v. Wall Street Securities S.A.	Wall Street Securities f/k/a Bantal Brothers SA
59.	19-cv-4381	Fairfield Sentry Ltd. (In Liquidation), et al. v. SG Private Banking (Suisse) SA, et al.	SG Private Banking (Suisse) SA
60.	19-cv-4382	Fairfield Sentry Ltd. (In Liquidation), et al. v. Monte Paschi Ireland Ltd.	Monte Paschi Ireland Limited
61.	19-cv-4384	Fairfield Sentry Ltd. (In Liquidation), et al. v. Nomura International PLC	Nomura International PLC
62.	19-cv-4388	Fairfield Sentry Ltd. (In Liquidation), et al. v. Merrill Lynch International	Merrill Lynch International
63.	19-cv-4416	Fairfield Sentry Ltd. (In Liquidation), et al. v. FS Stichting Stroeve Global Custody	FS Stichting Stroeve Global
64.	19-cv-4418	Fairfield Sentry Ltd. (In Liquidation), et al. v. Somers Nominees (Far East) Limited, et al.	HSBC Bank Bermuda Limited
65.	19-cv-4418	Fairfield Sentry Ltd. (In Liquidation), et al. v. Somers Nominees (Far East) Limited, et al.	Somers Nominees (Far East) Limited
66.	19-cv-4420	Fairfield Sentry Ltd. (In Liquidation), et al. v. Banco Inversis SA	Banco Inversis S.A.
67.	19-cv-4424	Fairfield Sentry Ltd. (In Liquidation), et al. v. Bureau of Labor Insurance	Bureau of Labor Insurance
68.	19-cv-4428	Fairfield Sentry Ltd. (In Liquidation), et al. v. Multi-Strategy Fund Limited	Multi-Strategy Fund Limited
69.	19-cv-4431	Fairfield Sentry Ltd. (In Liquidation), et al. v. Cathay Life Insurance Co. LTD.	Cathay Life Insurance Co. Ltd.
70.	19-cv-4432	Fairfield Sentry Ltd. (In Liquidation), et al. v. Dexia BIL, et al.	Candriam World Alternative f/k/a Dexia World Alternative
71.	19-cv-4437	Fairfield Sentry Ltd. (In Liquidation), et al. v. Rahn & Bodmer Banquiers	Rahn & Bodmer Banquiers n/k/a Rahn+Bodmer Co.
72.	19-cv-4441	Fairfield Sentry Ltd. (In Liquidation), et al. v. Societe Generale Bank & Trust (Luxembourg), et al.	AAAm, S.A.

73.	19-cv-4441	Fairfield Sentry Ltd. (In Liquidation), et al. v. Societe Generale Bank & Trust (Luxembourg), et al.	Societe Generale Bank & Trust (Luxembourg)
74.	19-cv-4446	Fairfield Sentry Ltd. (In Liquidation) et al. v. BIE Bank & Trust Bahamas Ltd.	Itaú Bank & Trust Bahamas Ltd. (sued as BIE Bank & Trust Bahamas Ltd.)
75.	19-cv-4459	Fairfield Sentry Ltd. (In Liquidation), et al. v. BNY AIS Nominees Ltd., et al.	Crédit Andorra / Crediinvest (not a juridicial entity)
76.	19-cv-4475	Fairfield Sentry Ltd. (In Liquidation), et al. v. Natexis Banques Populaires, et al.	Natixis S.A. f/k/a Natexis Banques Populaires
77.	19-cv-4479	Fairfield Sentry Ltd. (In Liquidation), et al. v. All Funds Bank, et al.	AllFunds Bank
78.	19-cv-4479	Fairfield Sentry Ltd. (In Liquidation), et al. v. All Funds Bank, et al.	NMAS1 Gestion SGIIC S.A.
79.	19-cv-4483	Fairfield Sentry Ltd. (In Liquidation), et al. v. FS/HSBC Guyerzeller Zurich, et al.	HSBC Trust Company AG f/k/a HSBC Guyerzeller Trust Company AG
80.	19-cv-4483	Fairfield Sentry Ltd. (In Liquidation), et al. v. FS/HSBC Guyerzeller Zurich, et al.	Stanhope Capital (Switzerland) SA sued incorrectly herein as Stanhope Capital
81.	19-cv-4484	Fairfield Sentry Ltd. (In Liquidation), et al. v. Citivic Nominees Limited, et al.	Citivic Nominees Limited
82.	19-cv-4495	Fairfield Sentry Ltd. (In Liquidation), et al. v. Credit Suisse Nominees, et al.	Credit Suisse Gibraltar Limited
83.	19-cv-4495	Fairfield Sentry Ltd. (In Liquidation), et al. v. Credit Suisse Nominees, et al.	Credit Suisse Nominees a/k/a Credit Suisse Nominees (Guernsey) Limited A/C Gib
84.	19-cv-4498	Fairfield Sentry Ltd. (In Liquidation), et al. v. Eduardo Fernandez de Valderrama Murillo	Eduardo Fernandez de Valderrama Murillo
85.	19-cv-4500	Fairfield Sentry Ltd. (In Liquidation), et al. v. BGL BNP Paribas S.A., et al.	BGL BNP Paribas S.A. (f/k/a FS/Fortis Banque Luxembourg)
86.	19-cv-4500	Fairfield Sentry Ltd. (In Liquidation), et al. v. BGL BNP Paribas S.A., et al.	Banque Generale du Luxembourg (n/k/a BGL BNP Paribas S.A.)
87.	19-cv-4501	Fairfield Sentry Ltd. (In Liquidation), et al. v. FS/BBVA Zurich/Shares	FS/BBVA Zurich/Shares
88.	19-cv-4502	Fairfield Sentry Ltd. (In Liquidation), et al. v. Credit Suisse AG Nassau Branch Wealth Management	Credit Suisse AG Nassau Branch Wealth Management
89.	19-cv-4515	Fairfield Sentry Ltd. (In Liquidation), et al. v. FS/Israel Discount Bank, Limited, Tel Aviv	Israel Discount Bank, Limited, Tel Aviv
90.	19-cv-4533	Fairfield Sentry Ltd. (In Liquidation), et al. v. Pleasant T. Rowland Foundation Inc.	Pleasant T. Rowland Foundation Inc.
91.	19-cv-4535	Fairfield Sentry Ltd. (In Liquidation), et al. v. Fortis Bank Netherland NV, et al.	IDF Global Fund

92.	19-cv-4535	Fairfield Sentry Ltd. (In Liquidation), et al. v. Fortis Bank Nederland NV, et al.	ABN AMRO Bank N.V. f/k/a Fortis Bank Nederland N.V.
93.	19-cv-4536	Fairfield Sigma Ltd. (In Liquidation), et al. v. Societe Europeenne de Banque S.A.	Intesa Sanpaolo Bank Luxembourg SA f/k/a Société Européenne de Banque S.A.
94.	19-cv-4539	Fairfield Sentry Ltd. (In Liquidation), et al. v. FS/NBP Titres	Natixis S.A., of which EuroTitres (incorrectly named in the complaint as “NBP Titres”) is a division
95.	19-cv-4546	Fairfield Sentry Ltd. (In Liquidation), et al. v. Credit Agricole (Suisse) SA	Credit Agricole (Suisse) SA
96.	19-cv-4547	Fairfield Sentry Ltd. (In Liquidation), et al. v. Naidot & Co., et al.	Bessemer Trust Company
97.	19-cv-4547	Fairfield Sentry Ltd. (In Liquidation), et al. v. Naidot & Co., et al.	Naidot & Co.
98.	19-cv-4549	Fairfield Sentry Ltd. (In Liquidation), et al. v. Lion Global Invs. f/k/a Lion Fairfield Capital Management, et al	Lion Global Investors f/k/a/ Lion Fairfield Capital Management
99.	19-cv-4549	Fairfield Sentry Ltd. (In Liquidation), et al. v. Lion Global Invs. f/k/a Lion Fairfield Capital Management, et al	GE Brunei Life Ins FD - Lion Capital Balanced (330008)
100.	19-cv-4549	Fairfield Sentry Ltd. (In Liquidation), et al. v. Lion Global Invs. f/k/a Lion Fairfield Capital Management, et al	GE Life, GE Life Shareholders FD - Lion Capital FI (330007)
101.	19-cv-4549	Fairfield Sentry Ltd. (In Liquidation), et al. v. Lion Global Invs. f/k/a Lion Fairfield Capital Management, et al	GE Truste Pte Ltd. - Lion Capital - SCND
102.	19-cv-4549	Fairfield Sentry Ltd. (In Liquidation), et al. v. Lion Global Invs. f/k/a Lion Fairfield Capital Management, et al	Shareholders Fund - SCMS
103.	19-cv-4549	Fairfield Sentry Ltd. (In Liquidation), et al. v. Lion Global Invs. f/k/a Lion Fairfield Capital Management, et al	GE Life S Pore LI INV FD PAR SLAM (FI)
104.	19-cv-4549	Fairfield Sentry Ltd. (In Liquidation), et al. v. Lion Global Invs. f/k/a Lion Fairfield Capital Management, et al	SCND Life INS Fund PAR FI SLAM
105.	19-cv-4549	Fairfield Sentry Ltd. (In Liquidation), et al. v. Lion Global Invs. f/k/a Lion Fairfield Capital Management, et al	GE Life S PORE LI INV FD PAR SLAM FL
106.	19-cv-4549	Fairfield Sentry Ltd. (In Liquidation), et al. v. Lion Global Invs. f/k/a Lion Fairfield Capital Management, et al	GE Brunei Life INS FD SLAM Balanced
107.	19-cv-4549	Fairfield Sentry Ltd. (In Liquidation), et al. v. Lion Global Invs. f/k/a Lion Fairfield Capital Management, et al	GE Life Shareholders FD SLAM FL
108.	19-cv-4552	Fairfield Sentry Ltd. (In Liquidation), et al. v. Fortis Bank (Nederland) N.V. n/k/a ABN AMRO Bank N.V., et al.	Fortis Bank (Nederland) N.V. n/k/a ABN AMRO Bank N.V.
109.	19-cv-4561	Fairfield Sentry Ltd. (In Liquidation), et al. v. FS/AEB Lux, et al.	Standard Chartered Bank, f/k/a American Express Bank (London)
110.	19-cv-4567	Fairfield Sentry Ltd. (In Liquidation), et al. v. Banque SCS Alliance SA	Banque SCS Alliance SA n/k/a Compagnie Bancaire Helvetique SA
111.	19-cv-4569	Fairfield Sentry Ltd. (In Liquidation), et al. v. Avalon Absolute Return Funds PLC, et al.	Avalon Absolute Return Funds PLC

112.	19-cv-4570	Fairfield Sentry Ltd. (In Liquidation), et al. v. Mirabaud & Cie a/k/a Mirabaud & Cie Banquiers Prives	Mirabaud & Cie SA (f/k/a Mirabaud & Cie a/k/a Mirabaud & Cie Banquiers Prives)
113.	19-cv-4571	Fairfield Sentry Ltd. (In Liquidation), et al. v. Deltec Bank & Trust Limited	Deltec Bank & Trust Ltd.
114.	19-cv-4573	Fairfield Sigma Ltd. (In Liquidation), et al. v. Kas Bank, et al.	KAS BANK N.V. (sued as Kas Bank)
115.	19-cv-4573	Fairfield Sigma Ltd. (In Liquidation), et al. v. Kas Bank, et al.	KAS Depositary Trust Company a/k/a KAS BANK Effectenbewaarbedrijf N.V. (sued as KAS Depositary Trust Co.)
116.	19-cv-4585	Fairfield Sentry Limited, et al. v. Simgest SpA	Simgest SpA
117.	19-cv-4603	Fairfield Sentry Ltd. (In Liquidation), et al. v. UBS Fund Services (Ireland) Ltd., et al.	BP Alpha S.A. n/k/a BP Alpha (Agente De Valores S.A.)
118.	19-cv-4603	Fairfield Sentry Ltd. (In Liquidation), et al. v. UBS Fund Services (Ireland) Ltd., et al.	UBS Fund Services (Ireland) Ltd. n/k/a MUFG Alternative Fund Services (Ireland) Limited
119.	19-cv-4603	Fairfield Sentry Ltd. (In Liquidation), et al. v. UBS Fund Services (Ireland) Ltd., et al.	UBS AG
120.	19-cv-4604	Fairfield Sentry Ltd. (In Liquidation), et al. v. Barclays Bank (Suisse) SA	Barclays Bank (Suisse) SA
121.	19-cv-4607	Fairfield Sigma Ltd. (In Liquidation), et al. v. FS/LAB/AXA PM	Architas f/k/a AXA Private Management
122.	19-cv-4608	Fairfield Sentry Ltd. (In Liquidation), et al. v. Credit Suisse Nominees (Guernsey) Limited	Credit Suisse Nominees (Guernsey) Limited
123.	19-cv-4610	Fairfield Sentry Ltd. (In Liquidation), et al. v. Societe Generale Bank & Trust S.A. (Luxembourg), et al.	Societe Generale Bank & Trust (Luxembourg)
124.	19-cv-4610	Fairfield Sentry Ltd. (In Liquidation), et al. v. Societe Generale Bank & Trust S.A. (Luxembourg), et al.	Oval Alpha Palmares
125.	19-cv-4610	Fairfield Sentry Ltd. (In Liquidation), et al. v. Societe Generale Bank & Trust S.A. (Luxembourg), et al.	Palmares Europlus
126.	19-cv-4611	Fairfield Sentry Ltd. (In Liquidation), et al. v. Fullerton Capital PTE, Ltd.	Fullerton Capital PTE, Ltd.
127.	19-cv-4620	Fairfield Sentry Ltd. (In Liquidation), et al. v. Arden Endowment Advisers Limited., et al.	Arden Endowment Advisers, Ltd.
128.	19-cv-4620	Fairfield Sentry Ltd. (In Liquidation), et al. v. Arden Endowment Advisers Limited, et al.	Arden Asset Management, Inc.
129.	19-cv-4624	Fairfield Sentry Ltd. (In Liquidation), et al. v. Fortis Bank Nederland NV, et al.	ABN AMRO Bank N.V. f/k/a Fortis Bank (Nederland) N.V.
130.	19-cv-4624	Fairfield Sentry Ltd. (In Liquidation), et al. v. Fortis Bank Nederland NV, et al.	Sempervirens Capital Management Limited Class E-F Fund
131.	19-cv-4627	Fairfield Sentry Ltd. (In Liquidation), et al. v. Tayleigh Trust Co. Ltd., et al.	Tayleigh Trust Company Limited; the Reserve

			Trust (Tayleigh or Samantha Sackler)
132.	19-cv-4657	Fairfield Sentry Ltd. (In Liquidation), et al. v. Melrose Investments Ltd., et al.	Melrose Investments Ltd.
133.	19-cv-4657	Fairfield Sentry Ltd. (In Liquidation), et al. v. Melrose Investments Ltd., et al.	Caliber Investments Ltd.
134.	19-cv-4660	Fairfield Sigma Ltd. (In Liquidation), et al. v. Grand Cathay Securities (Hong Kong) Limited	KGI Asia Limited (successor- in-interest to Grand Cathay Securities (Hong Kong) Limited)
135.	19-cv-4668	Fairfield Sentry Ltd. (In Liquidation), et al. v. Natixis	Natixis S.A. (in its own capacity and as successor-in- interest to IXIS Corporate & Investment Bank)
136.	19-cv-4768	Fairfield Sentry Ltd. (In Liquidation), et al. v. Catalunya Caixa	Catalunya Caixa f/k/a Caixa Catalunya a/k/a Caixa D'Estalvis de Catalunya
137.	19-cv-4691	Fairfield Sentry Ltd. (In Liquidation), et al. v. FS/SG Private Banking (Lugano-Svizzera) SA	FS/SG Private Banking (Lugano-Svizzera) SA a/k/a FS/SG Private Banking Suisse SA
138.	19-cv-4741	Fairfield Sentry Ltd. (In Liquidation), et al. v. Bipielle Banke (Suisse)	Bipielle Bank (Suisse) in Liquidation (sued as Bipielle Banke (Suisse))
139.	19-cv-4742	Fairfield Sentry Ltd. (In Liquidation), et al. v. Parson Finance Panama SA	Parson Finance Panama SA
140.	19-cv-4744	Fairfield Sentry Ltd. (In Liquidation), et al. v. Banco Itau Europa International	Banco Itaú International f/k/a Banco Itaú Europa International
141.	19-cv-4765	Fairfield Sentry Ltd. (In Liquidation), et al. v. Investec Bank (Switzerland) AG	Investec Bank (Switzerland) AG
142.	19-cv-4766	Fairfield Sentry Ltd. (In Liquidation), et al. v. Credit Suisse Nassau Branch Wealth Management	Credit Suisse Nassau Branch Wealth Management a/k/a Credit Suisse Wealth Management Limited
143.	19-cv-4771	Fairfield Sentry Ltd. (In Liquidation), et al. v. FS/GSCO London, et al.	FS/GSCO London
144.	19-cv-4771	Fairfield Sentry Ltd. (In Liquidation), et al. v. FS/GSCO London, et al.	FS/GSCO New York
145.	19-cv-4772	Fairfield Sentry Ltd. (In Liquidation), et al. v. Millennium Multi-Strategy Fund, et al.	Millennium Multi-Strategy Fund
146.	19-cv-4772	Fairfield Sentry Ltd. (In Liquidation), et al. v. Millennium Multi-Strategy Fund, et al.	SEI Investments Trustee and Custodial Services (Ireland) Ltd.
147.	19-cv-4773	Fairfield Sentry Ltd. (In Liquidation), et al. v. Barclays Private Bank & Trust (Channel Islands) Limited	Zedra Trust Company (Jersey) Limited, named herein as Barclays Private Bank & Trust (Channel Islands) Limited

148.	19-cv-04779	Fairfield Sentry Ltd. (In Liquidation), et al. v. BRED Banque Populaire	BRED Banque Populaire
149.	19-cv-04789	Fairfield Sentry Ltd. (In Liquidation), et al. v. Centre College	Centre College
150.	19-cv-4806	Fairfield Sentry Ltd. (In Liquidation), et al. v. Schroder & Co. (Asia) Ltd., et al.	Schroder & Co. (Asia) Ltd.
151.	19-cv-4806	Fairfield Sentry Ltd. (In Liquidation), et al. v. Schroder & Co. (Asia) Ltd., et al.	Perenco SA
152.	19-cv-4813	Fairfield Sentry Ltd. (In Liquidation), et al. v. Bank of America National Trust and Savings Association	Bank of America National Trust and Savings Association
153.	19-cv-4818	Fairfield Sigma Ltd. (In Liquidation), et al. v. FS Oddo & Cie, et al.	FS Oddo & Cie
154.	19-cv-4818	Fairfield Sigma Ltd. (In Liquidation), et al. v. FS Oddo & Cie, et al.	OAM
155.	19-cv-4825	Fairfield Sentry Ltd. (In Liquidation), et al. v. Caceis Bank Luxembourg, et al.	CACEIS Bank Luxembourg
156.	19-cv-4825	Fairfield Sentry Ltd. (In Liquidation), et al. v. Caceis Bank Luxembourg, et al.	Natixis S.A. and its predecessors in interest as the owner/operator of certain accounts named as defendants
157.	19-cv-4853	Fairfield Sentry Ltd. (In Liquidation), et al. v. Banque Degroof Petercam Luxembourg S.A., et al.	Banque Degroof Petercam Luxembourg S.A.
158.	19-cv-4853	Fairfield Sentry Ltd. (In Liquidation), et al. v. Banque Degroof Petercam Luxembourg S.A., et al.	Fidessa Alpha Fund
159.	19-cv-4864	Fairfield Sigma Ltd. (In Liquidation), et al. v. Banca Popolare dell'Alto Adige Soc. Coop. Resp. Lim., et al.	Banca Popolare dell'Alto Adige S.p.A.
160.	19-cv-4865	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Retained Nominees (IOM) Limited, et al.	Platinum All Weather Fund Limited
161.	19-cv-4865	Fairfield Sentry Ltd. (In Liquidation), et al. v. ABN AMRO Retained Nominees (IOM) Limited., et al.	ABN AMRO Retained Nominees (IOM) Limited
162.	19-cv-4882	Fairfield Sentry Ltd. (In Liquidation), et al. v. Merrill Lynch Bank (Suisse) SA	Merrill Lynch Bank (Suisse) SA
163.	19-cv-4782	Fairfield Sentry Ltd. (In Liquidation), et al. v. Bank Hapoalim BM, London, et al.	Bank Hapoalim B.M., London
164.	19-cv-4785	Fairfield Sentry Ltd. (In Liquidation), et al. v. Chelsea Trust Co., Ltd., et al.	Chelsea Trust Company Limited; Karen Lefcourt Trust
165.	19-cv-4930	Fairfield Sentry Ltd. (In Liquidation), et al. v. Clarks Fork Foundation	Clarks Fork Foundation
166.	19-cv-4933	Fairfield Sentry Ltd. (In Liquidation), et al. v. Banque Baring Brothers Sturdza SA	Banque Baring Brothers Sturdza SA
167.	19-cv-4934	Fairfield Sentry Ltd. (In Liquidation), et al. v. FS/Bank Leumi Israel	FS/Bank Leumi Israel
168.	19-cv-4941	Fairfield Sentry Ltd. (In Liquidation), et al. v. Delta S.P.A., et al.	Delta S.P.A.
169.	19-cv-04944	Fairfield Sentry Ltd. (In Liquidation), et al. v. Public Bank (Hong Kong) Limited	Public Bank (Hong Kong) Limited

170.	19-cv-04944	Fairfield Sentry Ltd. (In Liquidation), et al. v. Public Bank (Hong Kong) Limited	Public Bank Nominees Limited
171.	19-cv-4962	Fairfield Sentry Ltd. (In Liquidation), et al. v. Hinduja Bank (Switzerland) SA, et al.	Hinduja Bank (Switzerland) SA f/k/a Amas Bank (Switzerland) Ltd., and Banca Commerciale Lugano
172.	19-cv-4963	Fairfield Sentry Ltd. (In Liquidation), et al. v. Banque Havilland S.A.	Banque Havilland S.A. f/k/a Banco Popolare Di Verona E Novara Luxembourg S.A.
173.	19-cv-4965	Fairfield Sentry Ltd. (In Liquidation), et al. v. Jared Trading Limited/BVI, et al.	Jared Trading Limited/BVI
174.	19-cv-4967	Fairfield Sentry Ltd. (In Liquidation), et al. v. Barclays Bank SA Madrid et al.	CaixaBank, S.A., named herein as Barclays Bank SA Madrid
175.	19-cv-4985	Fairfield Sentry Ltd. (In Liquidation), et al. v. HSBC Securities (Panama) SA, et al.	HSBC Latin America Holdings (UK) Limited (successor-in- interest to HSBC Securities (Panama) S.A.)
176.	19-cv-4988	Fairfield Sentry Ltd. (In Liquidation), et al. v. Hontai Life Insurance Company Limited	Hontai Life Insurance Company Limited
177.	19-cv-4989	Fairfield Sentry Ltd. (In Liquidation), et al. v. Graziela Strina de Toledo Arruda and Luisa M. Strina	Graziela Strina de Toledo Arruda
178.	19-cv-4990	Fairfield Sigma Ltd. (In Liquidation), et al. v. Schroders Italy SIM SPA, et al.	Schroders Italy SIM SpA
179.	19-cv-4991	Fairfield Sentry Ltd. (In Liquidation), et al. v. Kredietbank SA Luxembourgaise, et al.	Clearstream Banking SA
180.	19-cv-4991	Fairfield Sentry Ltd. (In Liquidation), et al. v. Kredietbank SA Luxembourgaise, et al.	KBL European Private Bankers S.A. f/k/a Kredietbank SA Luxembourgaise
181.	19-cv-4994	Fairfield Sigma Ltd. (In Liquidation), et al. v. Banca Profilo SPA	Banca Profilo SpA
182.	19-cv-4995	Fairfield Sentry Ltd. (In Liquidation), et al. v. CACEIS Bank EX IXIS IS, et al.	CACEIS Bank EX IXIS IS
183.	19-cv-4995	Fairfield Sentry Ltd. (In Liquidation), et al. v. CACEIS Bank EX IXIS IS, et al.	VEGA Investment Managers f/k/a IXIS Private Capital Management (“IPCM”)
184.	19-cv-4998	Fairfield Sentry Ltd. (In Liquidation), et al. v. Credit Suisse (Luxembourg) SA	Credit Suisse (Luxembourg) SA
185.	19-cv-5019	Fairfield Sentry Ltd. (In Liquidation), et al. v. Banco General SA Banca Privada	Banco General SA Banca Privada
186.	19-cv-5020	Fairfield Sentry Ltd. (In Liquidation), et al. v. Dreadnought Finance OY	Dreadnought Finance OY
187.	19-cv-5023	Fairfield Sentry Ltd. (In Liquidation), et al. v. Banco Itau International, et al.	Credit Agricole (Miami)

188.	19-cv-5023	Fairfield Sentry Ltd. (In Liquidation), et al. v. Banco Itau International, et al.	Credit Lyonnais Miami n/k/a LCL-LE Credit Lyonnais S.A. Miami
189.	19-cv-5023	Fairfield Sentry Ltd. (In Liquidation), et al. v. Banco Itau International, et al.	Credit Lyonnais n/k/a LCLLE Credit Lyonnais SA
190.	19-cv-5023	Fairfield Sentry Ltd. (In Liquidation), et al. v. Banco Itau International, et al.	Credit Lyonnais SA
191.	19-cv-5023	Fairfield Sentry Ltd. (In Liquidation), et al. v. Banco Itau International, et al.	Brown Brothers Harriman & Co
192.	19-cv-5023	Fairfield Sentry Ltd. (In Liquidation), et al. v. Banco Itau International, et al.	Fox Nominees, LLC
193.	19-cv-5023	Fairfield Sentry Ltd. (In Liquidation), et al. v. Banco Itau International, et al.	Blush Nominees, LLC
194.	19-cv-5023	Fairfield Sentry Ltd. (In Liquidation), et al. v. Banco Itau International, et al.	SCB Nominees (CI) Ltd.
195.	19-cv-5023	Fairfield Sentry Ltd. (In Liquidation), et al. v. Banco Itau International, et al.	Banco Itaú International f/k/a Bank Boston International Florida
196.	19-cv-5024	Fairfield Sentry Ltd. (In Liquidation), et al. v. HSBC International Trustee Limited	HSBC International Trustee Limited
197.	19-cv-5030	Fairfield Sentry Ltd. (In Liquidation), et al. v. UBS Fund Services (Cayman) Limited, et al.	UBS Fund Services (Cayman) Limited n/k/a MUFG Alternative Fund Services (Cayman) Limited
198.	19-cv-5030	Fairfield Sentry Ltd. (In Liquidation), et al. v. DGAM Alternative Strategy Fund II, SPC - Cell A, et al.	The Legacy Fund
199.	19-cv-5030	Fairfield Sentry Ltd. (In Liquidation), et al. v. DGAM Alternative Strategy Fund II, SPC - Cell A, et al.	DGAM Alternative Strategy Fund II, SPC – Cell A
200.	19-cv-5030	Fairfield Sentry Ltd. (In Liquidation), et al. v. DGAM Alternative Strategy Fund II, SPC - Cell A, et al.	DGAM Alternative Strategy Fund II, SPC – Cell B
201.	19-cv-5030	Fairfield Sentry Ltd. (In Liquidation), et al. v. DGAM Alternative Strategy Fund II, SPC - Cell A, et al.	DGAM Alternative Strategy Fund L.P.
202.	19-cv-5030	Fairfield Sentry Ltd. (In Liquidation), et al. v. DGAM Alternative Strategy Fund II, SPC - Cell A, et al.	DGAM Asset Allocation Fund L.P.
203.	19-cv-5033	Fairfield Sentry Ltd. (In Liquidation), et al. v. Hansard Europe Ltd	Hansard Europe DAC (sued as Hansard Europe Ltd.)
204.	19-cv-5035	Fairfield Sentry Ltd. (In Liquidation), et al. v. Bank Julius Baer and Co. Ltd., Zurich	Bank Julius Baer & Co. Ltd.
205.	19-cv-5040	Fairfield Sentry Ltd. (In Liquidation), et al. v. Bank Sarasin & Cie	Bank J. Safra Sarasin AG, f/k/a Bank Sarasin & Cie
206.	19-cv-5044	Fairfield Sentry Ltd. (In Liquidation), et al. v. Schroder & Co. Bank AG	Schroder & Co. Bank AG
207.	19-cv-5054	Fairfield Sentry Ltd. (In Liquidation), et al. v. Clearstream Banking SA	Clearstream Banking SA

208.	19-cv-5056	Fairfield Sentry Ltd. (In Liquidation), et al. v. John E. Niederhuber IRA	John E. Niederhuber IRA
209.	19-cv-5057	Fairfield Sentry Ltd. (In Liquidation), et al. v. FS/BK Hapoalim/BM Tel Aviv, et al.	Bank Hapoalim B.M.
210.	19-cv-5106	Fairfield Sentry Ltd. (In Liquidation), et al. v. Don Chimango SA, et al.	Cititrust (Bahamas) Limited
211.	19-cv-5107	Fairfield Sentry Ltd. (In Liquidation), et al. v. CPR Online, et al.	CPR Online
212.	19-cv-5107	Fairfield Sentry Ltd. (In Liquidation), et al. v. CPR Online, et al.	Credit Agricole Titres
213.	19-cv-5110	Fairfield Sentry Ltd. (In Liquidation), et al. v. Unicorp Bank & Trust Limited	Itaú Bank & Trust Cayman, Ltd. f/k/a Unicorp Bank & Trust Ltd.
214.	19-cv-5112	Fairfield Sentry Ltd. (In Liquidation), et al. v. Hua Nan Commercial Bank	Hua Nan Commercial Bank, Ltd.
215.	19-cv-5115	Fairfield Sentry Ltd. (In Liquidation), et al. v. Kasbank Effecten Bewaarbedrijf N.V.	KAS Depositary Trust Company a/k/a KAS BANK Effectenbewaarbedrijf N.V.
216.	19-cv-5117	Fairfield Sentry Ltd. (In Liquidation), et al. v. Fortis Global Custody Services NV	ABN AMRO Global Custody Services N.V. (sued as Fortis Global Custody Services NV)
217.	19-cv-5118	Fairfield Sentry Ltd. (In Liquidation), et al. v. Atlantic Security Bank	Atlantic Security Bank
218.	19-cv-5119	Fairfield Sentry Ltd. (In Liquidation), et al. v. Liongate Multistrategy Fund SEG Portfolio	Liongate Multistrategy Fund SEG Portfolio
219.	19-cv-5125	Fairfield Sentry Ltd. (In Liquidation), et al. v. Theodoor GGC Amsterdam	Theodoor GGC Amsterdam
220.	19-cv-5126	Fairfield Sentry Ltd. (In Liquidation), et al. v. Dresdner Lateinamerika AG, et al.	UBS Deutschland AG n/k/a UBS Europe SE
221.	19-cv-5126	Fairfield Sentry Ltd. (In Liquidation), et al. v. Dresdner Lateinamerika AG, et al.	Dresdner Lateinamerika AG
222.	19-cv-5130	Fairfield Sentry Ltd. (In Liquidation), et al. v. CDC IXIS	CDC IXIS
223.	19-cv-5131	Fairfield Sentry Ltd. (In Liquidation), et al. v. Global Fund Porvenir	Global Fund Porvenir
224.	19-cv-5132	Fairfield Sentry Ltd. (In Liquidation), et al. v. Banco Nominees (IOM) Limited.	Banco Nominees 2 (Guernsey) Limited f/k/a Banco Nominees (IOM) Limited
225.	19-cv-5135	Fairfield Sentry Ltd. (In Liquidation), et al. v. Zurich Capital Market Co., et al.	Merrill Lynch Bank
226.	19-cv-5135	Fairfield Sentry Ltd. (In Liquidation), et al. v. HSBC Bank USA, et al.	Safra National Bank of New York
227.	19-cv-5142	Fairfield Sentry Ltd. (In Liquidation), et al. v. Banc of America Securities LLC	Banc of America Securities LLC

228.	19-cv-5143	Fairfield Sentry Ltd. (In Liquidation), et al. v. Bank Sarasin & Cie AG	Bank J. Safra Sarasin AG, f/k/a Bank Sarasin & Cie
229.	19-cv-5153	Fairfield Sentry Ltd. (In Liquidation), et al. v. CAIS Bank, et al.	CAIS Bank
230.	19-cv-5153	Fairfield Sentry Ltd. (In Liquidation), et al. v. CAIS Bank, et al.	Calyon Paris
231.	19-cv-5154	Fairfield Sentry Ltd. (In Liquidation), et al. v. Fortis Bank Cayman Limited	ABN AMRO Retained Services (Cayman) Limited (sued as Fortis Bank Cayman Limited n/k/a ABN AMRO Fund Services Bank (Cayman) Limited)
232.	19-cv-5220	Fairfield Sentry Ltd. (In Liquidation), et al. v. HSH Nordbank Securities S.A., et al.	HSH Nordbank Securities S.A.
233.	19-cv-5220	Fairfield Sentry Ltd. (In Liquidation), et al. v. HSH Nordbank Securities S.A., et al.	Wegelin & Company
234.	19-cv-5223	Fairfield Sentry Ltd. (In Liquidation), et al. v. First Gulf Bank	First Gulf Bank
235.	19-cv-5228	Fairfield Sentry Ltd. (In Liquidation), et al. v. Select Absolute Strategies SICAV	NN Investment Partners B.V. (sued as Select Absolute Strategies SICAV)
236.	19-cv-5237	Fairfield Sentry Ltd. (In Liquidation), et al. v. Rothschild & Cie Banque Paris	Rothschild et Cie Banque Paris
237.	19-cv-5241	Fairfield Sentry Ltd. (In Liquidation), et al. v. Kasbank Depositary Trust Company Conc Theta Multistar Low Volatility Fund	KAS Depositary Trust Company a/k/a KAS BANK Effectenbewaarbedrijf N.V. (sued as KASBANK Depositary Trust Company Conc Theta Multistar Low Volatility Fund a/k/a KDTC Conc Theta Multistar Low Volatility Fund)

Appendix C

Appendix C
Additional Counsel

AKERMAN LLP

David W. Parham
(david.parham@akerman.com)
Scott D. Lawrence
(scott.lawrence@akerman.com)

2001 Ross Avenue
Suite 2550
Dallas, TX 75201
(214) 720-4300

**ALLEGAERT BERGER &
VOGEL LLP**

John F. Zulack
(jzulack@abv.com)
Christopher Allegaert
(callegaert@abv.com)

111 Broadway, 20th Floor
New York, NY 10006
(212) 571-0550

ALLEN & OVERY LLP

Laura Hall
(laura.hall@allenoverly.com)
Jonathan Cho
(jonathan.cho@allenoverly.com)

1221 Avenue of the Americas
New York, NY 10020
(212) 610-6300

ARCHER & GREINER, P.C.

Gerard DiConza
(gdiconza@archerlaw.com)

630 Third Avenue,
New York, NY 10017
(212) 682-4940

**ARNOLD & PORTER KAYE
SCHOLER LLP**

Kent Yalowitz
(kent.yalowitz@arnoldporter.com)
Daniel Bernstein
(daniel.bernstein@arnoldporter.com)

250 West 55th Street
New York, NY 10019
(212) 836-8000

**ARNOLD & PORTER KAYE
SCHOLER LLP**

Scott B. Schreiber
(scott.schreiber@arnoldporter.com)
Rosa J. Evergreen
(rosa.evergreen@arnoldporter.com)

601 Massachusetts Ave. NW
Washington, DC 20001-3743
(202) 942-5000

BAKER & MCKENZIE LLP

Jacob Kaplan
(jacob.kaplan@bakermckenzie.com)
L Andrew S. Riccio
(andrew.riccio@bakermckenzie.com)
Charles Cummings
(charles.cummings@bakermckenzie.com)

452 Fifth Avenue
New York, New York 10018
(212) 626-4100

BAST AMRON LLP

Jeffrey P. Bast
(jbast@bastamron.com)
Jaime B. Leggett
(jleggett@bastamron.com)

1 SE 3rd Avenue, Suite 1400
Miami, FL 33131
(305) 379-7904

**BECKER, GLYNN, MUFFLY,
CHASSIN & HOSINSKI LLP**

Zeb Landsman
(zlandsman@beckerglynn.com)
Jordan Stern
(jstern@beckerglynn.com)

299 Park Avenue
New York, New York 10171
(212) 888-3033

**BEYS LISTON &
MOBARGHA LLP**

Joshua D. Liston
(jliston@blmlp.com)
Michael P. Beys
(mbeys@blmlp.com)

641 Lexington Avenue, 14th
Floor,
New York, NY 10022
(646) 755-3601

**BOIES SCHILLER
FLEXNER LLP**

Alan B. Vickery
(avickery@bsfllp.com)
Jack G. Stern
(jstern@bsfllp.com)
Nafees Syed
(nsyed@bsfllp.com)

55 Hudson Yards
New York, NY 10001
(212) 446-2300

**BOND, SCHOENECK &
KING, PLLC**

Brian J. Butler
(bbutler@bsk.com)
Sara C. Temes
(stemes@bsk.com)

One Lincoln Center,
Syracuse, New York 13224
(315) 218-8000

BUTZEL LONG, P.C.

Joshua E. Abraham
(abraham@butzel.com)

477 Madison Avenue, Suite 1230
New York, NY 10022
(212) 374-5370

**CADWALADER,
WICKERSHAM & TAFT LLP**

Howard R. Hawkins, Jr.
(howard.hawkins@cwt.com)

200 Liberty Street
New York, NY 10281
(212) 504-6000

CHAFFETZ LINDSEY LLP

Andreas A. Frischknecht
(a.frischknecht@chaffetzlindsey.com)
Erin Valentine
(erin.valentine@chaffetzlindsey.com)

1700 Broadway, 33rd Floor
New York, NY 10019
(212) 257-6960

CHALOS & CO, P.C.

George M. Chalos
(gmc@chaloslaw.com)
Briton P. Sparkman
(bsparkman@chaloslaw.com)

55 Hamilton Avenue
Oyster Bay, NY 11771
(516) 714-4300

CHIDATMA LEX GROUP

Dwight Yellen
(Dwight@clglex.com)

205 Hudson Street -7th Floor
New York, New York 10013
(212) 903-4546

**CLEARY GOTTlieb STEEN
& HAMILTON LLP**

Lisa Vicens
(evicens@cgsh.com)
Benjamin S. Beller
(bbeller@cgsh.com)

One Liberty Plaza
New York, NY 10006
(212) 225-2000

**CLEARY GOTTlieb STEEN
& HAMILTON LLP**

Nowell D. Bamberger
(nbamberger@cgsh.com)

2112 Pennsylvania Avenue, NW
Washington, DC 20037
(202) 974-1500

**CLEARY GOTTlieb STEEN
& HAMILTON LLP**

Breon S. Peace
(bpeace@cgsh.com)
Ari D. MacKinnon
(amackinnon@cgsh.com)

One Liberty Plaza
New York, NY 10006
(212) 225-2000

**CLIFFORD CHANCE US
LLP**

Jeff E. Butler
(jeff.butler@cliffordchance.com)

31 West 52nd Street
New York, NY 10019
(212) 878-8000

COHEN & GRESSER LLP

Daniel H. Tabak
(dtabak@cohengresser.com)

800 Third Avenue, Fl. 21,
New York, NY 10022
(212) 957-7600

COOLEY LLP

Ian Shapiro
(ishapiro@cooley.com)

55 Hudson Yards
New York, NY 10001
(212) 479-6000

DAVIS & GILBERT LLP

Joseph Cioffi
(jcioffi@dglaw.com)
Bruce Ginsberg
(bginsberg@dglaw.com)
H. Seiji Newman
(hsnewman@dglaw.com)

1740 Broadway
New York, NY 10019
(212) 468-4800

**DAVIS POLK &
WARDWELL LLP**

Elliot Moskowitz
(elliot.moskowitz@davispolk.com)
Andrew Ditchfield
(andrew.ditchfield@davispolk.com)

450 Lexington Avenue
New York, NY 10017
(212) 450-4000

**DEBEVOISE & PLIMPTON
LLP**

Erica S. Weisgerber
eweisgerber@debevoise.com
Shannon R. Selden
srselden@debevoise.com

919 Third Avenue
New York, New York 10022
(212) 909-6000

**DEBEVOISE & PLIMPTON
LLP**

Jyotin Hamid
(jhamid@debevoise.com)
Sandy D. Tomasik
(stomasik@debevoise.com)

919 Third Avenue
New York, New York 10022
(212) 909-6000

DECHERT LLP

Gary J. Mennitt
(gary.mennitt@dechert.om)

Three Bryant Park
1095 Avenue of the Americas
New York, NY 10036
(212) 698-3831

DENTONS US LLP

Fred W. Reinke
(fred.reinke@dentons.com)

1900 K Street NW
Washington, DC 20006
(202) 496-7160

DLA PIPER LLP (US)

Rachel Ehrlich Albanese
(Rachel.Albanese@us.dlapiper.com)
Cherelle Glimp
(Cherelle.Glimp@us.dlapiper.com)

1251 Avenue of the Americas
New York, New York 10020-1104
(212) 335-4500

FOLEY & LARDNER LLP

Katherine R. Catanese
(kcatanese@foley.com)

90 Park Avenue
New York, New York 10016
(212) 338-3496

**FOX HORAN & CAMERINI
LLP**

William M. Brodsky
(wmbrodsky@foxlex.com)

885 Third Avenue, 17th Floor
New York, New York 10022
(212) 480-4800

**FRIED, FRANK, HARRIS,
SHRIVER & JACOBSON
LLP**

David M. Morris
(david.morris@friedfrank.com)

One New York Plaza
New York, NY 10004
(212) 859-8000

**FRIEDMAN KAPLAN
SEILER & ADELMAN LLP**

Robert J. Lack
(rlack@fklaw.com)
Alexander D. Levi
(alevi@fklaw.com)

7 Times Square,
New York, NY 10036-6516
(212) 833-1100

**FRIEDMAN KAPLAN
SEILER & ADELMAN LLP**

Bruce S. Kaplan
(bkaplan@fklaw.com)
Jeffrey C. Fourmaux
(jfourmaux@fklaw.com)

7 Times Square,
New York, NY 10036-6516
(212) 833-1100

FROST BROWN TODD LLC

Douglas L. Lutz
(dlutz@fbtlaw.com)

Great American Tower
301 East Fourth Street,
Suite 3300
Cincinnati, Ohio 45202
(513) 651-6724

**GIBSON, DUNN &
CRUTCHER LLP**

Marshall R. King
(mking@gibsondunn.com)
Gabriel Herrmann
(gherrmann@gibsondunn.com)

200 Park Avenue,
New York, NY 10166
(212) 351-4000

**GILMARTIN, POSTER &
SHAFTO LLP**

Michael C. Lambert
(mclambert@lawpost-nyc.com)

845 Third Avenue, 17th Floor
New York, NY 10022
(212) 425-3220

GOODWIN PROCTER LLP

William Weintraub
(wweintraub@goodwinlaw.com)
Gregory Fox
(gfox@goodwinlaw.com)

620 Eighth Avenue
New York, New York 10018
(212) 813-8800

GOODWIN PROCTER LLP

Anne E. Railton
(arailton@goodwinlaw.com)
Valerie A. Haggans
(vhaggans@goodwinlaw.com)
Courtney Orazio
(corazio@goodwinlaw.com)
Gregory W. Fox
(gfox@goodwinlaw.com)

620 Eighth Avenue
New York, New York 10018
(212) 813-8800

HARNIK LAW FIRM

Stephen M. Harnik
(stephen@harnik.com)

666 Third Avenue, 10th Floor
New York, NY 10017
(212) 599-7575

**HERBERT SMITH
FREEHILLS NEW YORK
LLP**

Scott S. Balber
(scott.balber@hsf.com)
Jonathan Cross
(jonathan.cross@hsf.com)

450 Lexington Avenue
New York, NY 10017
(917) 542 7600

HOGAN LOVELLS US LLP

Marc J. Gottridge
(marc.gottridge@hoganlovells.com)
Andrew M. Harris
(andrew.harris@hoganlovells.com)

390 Madison Avenue
New York, NY 10017
(212) 918-3000

HOGAN LOVELLS US LLP

Lisa J. Fried
(lisa.fried@hoganlovells.com)
Benjamin A. Fleming
(benjamin.fleming@hoganlovells.com)

390 Madison Avenue
New York, NY 10017
(212) 918-3000

**HUGHES HUBBARD &
REED LLP**

Christopher K. Kiplok
(chris.kiplok@hugheshubbard.com)
Jeffrey S. Margolin
(jeff.margolin@hugheshubbard.com)

**HUNTON ANDREWS
KURTH LLP**

Robert A. Rich
(rrich2@HuntonAK.com)

200 Park Avenue, 52nd Floor
New York, New York 10166
(212) 309-1000

**HUNTON ANDREWS
KURTH LLP**

Joseph P. Rovira
(josephrovira@huntonak.com)

600 Travis, Suite 4200,
Houston, Texas 77002
(713) 220-4609

JENNER & BLOCK LLP

Richard Levin
(rlevin@jenner.com)
Carl Wedoff
(cwedoff@jenner.com)

919 Third Avenue
New York, NY 10022
(212) 891-1600

**KASOWITZ BENSON
TORRES LLP**

David J. Mark
(dmark@kasowitz.com)

1633 Broadway,
New York, New York 10019
(212) 506-1700

**KATTEN MUCHIN
ROSENMAN LLP**

Anthony L. Paccione
(anthony.paccione@kattenlaw.com)
Mark T. Ciani

575 Madison Avenue
New York, NY 10022
(212) 940-8800

**KELLNER HERLIHY
GETTY & FRIEDMAN LLP**

Douglas A. Kellner
(dak@khgflaw.com)

470 Park Avenue South, 7th
Floor
New York, NY 10016
(212) 889-2121

KING & SPALDING LLP

Richard A. Cirillo
(rcirillo@kslaw.com)

1185 Avenue of the Americas
New York, NY 10036
(212) 556-2100

**KLEINBERG, KAPLAN,
WOLFF & COHEN, P.C.**

Norris D. Wolff
(nwolff@kkwc.com)

551 Fifth Avenue, 18th Floor
New York, New York 10176
(212) 986-6000

KOBRE & KIM LLP

Jonathan D. Cogan
(jonathan.cogan@kobrekim.com)

800 Third Avenue
New York, New York 10022
(212) 488-1200

KOBRE & KIM LLP

D. Farrington Yates
(farrington.yates@kobrekim.com
)
Adam M. Lavine
(adam.lavine@kobrekim.com)
Donna Xu
(donna.xu@kobrekim.com)

800 Third Avenue
New York, New York 10022
(212) 488-1200

LATHAM & WATKINS LLP

Christopher R. Harris
(christopher.harris@lw.com)

885 Third Avenue
New York, NY 10022
(212) 906-1200

**LAW OFFICE OF MARTIN
MUSHKIN LLC**

Martin Mushkin
(mmushkin@mushkinlaw.com)

1100 Summer St. 3rd Floor
Stamford, CT 06905
(203) 252-2357

LINKLATERS LLP

James R. Warnot, Jr.
(james.warnot@linklaters.com)
Brenda D. DiLuigi
(brenda.diluigi@linklaters.com)

1345 Avenue of the Americas
New York, NY 10105
(212) 903-9080

**LITMAN, ASCHE &
GIOIELLA, LLP**

Richard M. Asche
(richardasche@lagnyc.com)

1185 Avenue of the Americas
Suite 3000
New York, N.Y. 10036
(212) 809-4500

**LOWENSTEIN SANDLER
LLP**

Michael B. Himmel
Jennifer Fiorica Delgado
(JDelgado@lowenstein.com)

395 9th Avenue, 50th Floor
New York, NY 10001
(212) 402-9413

MCKOOL SMITH, PC

Eric B. Halper
(ehalper@mckoolsmith.com)
Virginia I. Weber
(vweber@mckoolsmith.com)

395 9th Avenue, 50th Floor
New York, NY 10001
(212) 402-9413

MILBANK LLP

Alexander Lees
(alees@milbank.com)

55 Hudson Yards
New York, NY 10001
(212) 530-5000

MILBANK LLP

Andrew M. Leblanc
(aleblanc@milbank.com)
Melanie Westover Yanez
(mwyanez@milbank.com)

1850 K Street NW, Suite 1100,
Washington, DC 20006
(202) 835-7500

**MORGAN, LEWIS &
BOCKIUS LLP**

Joshua Dorchak
(joshua.dorchak@morganlewis.com)

101 Park Avenue
New York, NY 10178-0060
(212) 309-6700

**MORRISON & FOERSTER
LLP**

John A. Pintarelli
(jpintarelli@mofo.com)
Erica J. Richards
(erichards@mofo.com)

250 West 55th Street
New York, New York 10109
(212) 468-8000

MOSES & SINGER LLP

Mark N. Parry
(mparry@mosessinger.com)
Jessica K. Bonteque
(jbonteque@mosessinger.com)

405 Lexington Avenue
New York, NY 10174
(212) 554-7800

MUSKIN LAW OFFICES

Victor P. Muskin
(victor@muskinlaw.com)

767 Third Avenue, Suite 2400
New York, NY 10017
(212) 688-3200

NORRIS, MCLAUGHLIN, PA

Melissa A. Pena
(mapena@norris-law.com)

7 Times Square, 21st Floor,
New York, NY 10036
(212) 808-0700

O'MELVENY & MYERS LLP

William J. Sushon
(wsushon@omm.com)
Daniel S. Shamah
(dshamah@omm.com)

7 Times Square
New York, NY 10036
(212) 326-2000

O'MELVENY & MYERS LLP

Pamela A. Miller
(pmiller@omm.com)

7 Times Square
New York, NY 10036
(212) 326-2088

OTTERBOURG, P.C.

Richard G. Haddad
(rhaddad@otterbourg.com)
Andrew S. Halpern
(ahalpern@otterbourg.com)

230 Park Avenue
New York, New York 10169-
0075
(212) 661-9100

**PILLSBURY WINTHROP
SHAW PITTMAN LLP**

Eric Fishman
(eric.fishman@pillsburylaw.com
)
Andrew Troop
(andrew.troop@pillsburylaw.co
m)

31 West 52nd Street
New York, NY 10019-6131
(212) 858-1000

PROSKAUER ROSE LLP

Gregg M. Mashberg
(gmashberg@proskauer.com)
Russell T. Gorkin
(rgorkin@proskauer.com)

11 Times Square
New York, NY 10036
(212) 969-3000

**QUINN EMANUEL
URQUHART & SULLIVAN,
LLP**

Marc L. Greenwald
(marcgreenwald@quinnemanuel.com)
Eric M. Kay
(erickay@quinnemanuel.com)

51 Madison Avenue, 22nd Flr,
New York, NY 10010
(212) 849-7000

REED SMITH LLP

David M. Schlecker
(dschlecker@reedsmith.com)

599 Lexington Ave.
New York, NY 10022
(212) 205-6083

REED SMITH LLP

James C. McCarroll
(jmccarroll@reedsmith.com)
John C. Scalzo
(jscalzo@reedsmith.com)
Christopher A. Lynch
(clynch@reedsmith.com)

599 Lexington Avenue
New York, NY 10022
(212) 521-5400

**ROBINSON BROG
LEINWAND GREENE
GENOVESE & GLUCK P.C.**

Steven Eichel
(se@robinsonbrog.com)

875 Third Avenue
New York, NY 10022
(212) 603-6300
ROPES & GRAY LLP

Martin J. Crisp
(martin.crisp@ropesgray.com)

1211 Avenue of the Americas
New York, NY 10036-8704
(212) 596-9000

RUSSO PLLC

Robert Sidorsky
(rsidorsky@russopllc.com)

350 Fifth Avenue, Suite 7230
New York, NY 10118
(212) 363-2000

SEWARD & KISSEL LLP

M. William Munno
(munno@sewkis.com)

One Battery Park Plaza
New York, New York 10004
(212) 574-1587

**SHEARMAN & STERLING
LLP**

Brian Polovoy
(BPolovoy@Shearman.com)
Randall Martin
(Randall.Martin@Shearman.com
)

599 Lexington Avenue
New York, NY 10022-6069
(212) 848-4000

**SHEPPARD MULLIN
RICHTER & HAMPTON,
LLP**

Seong H. Kim (admitted pro hac
vice)
(SHKim@sheppardmullin.com)
Michael T. Driscoll
(mdriscoll@sheppardmullin.com
)

1901 Avenue of the Stars,
Suite 1600,
Los Angeles, CA 90067
(310) 228-6161

**SHEPPARD MULLIN
RICHTER & HAMPTON,
LLP**

Seong H. Kim (admitted pro hac
vice)
(SHKim@sheppardmullin.com)
Michael T. Driscoll
(mdriscoll@sheppardmullin.com
)

30 Rockefeller Plaza,
New York NY 10112
(212) 634-3055

SIDLEY AUSTIN LLP

Andrew D. Hart
(ahart@sidley.com)
Andrew P. Propps
(apropps@sidley.com)

787 Seventh Avenue,
New York, New York 10019
(212) 839-5300

SIDLEY AUSTIN LLP

Steven M. Bierman
(sbierman@sidley.com)
Andrew P. Propps
(apropps@sidley.com)

787 Seventh Avenue,
New York, New York 10019
(212) 839-5300

SIDLEY AUSTIN LLP

Alex R. Rovira
(arovira@sidley.com)
Andrew P. Propps
(apropps@sidley.com)

787 Seventh Avenue,
New York, New York 10019
(212) 839-5300

**SULLIVAN & CROMWELL
LLP**

Diane L. McGimsey
(mcgimseyd@sullcrom.com)
(*admitted pro hac vice*)

1888 Century Park East,
Los Angeles, California 90067
(310) 712-6600

**SULLIVAN & CROMWELL
LLP**

Jeffrey T. Scott
(scottj@sullcrom.com)
Andrew J. Finn
(finna@sullcrom.com)

125 Broad Street,
New York, New York 10004
(212) 558-4000

**TANNENBAUM HELPERN
SYRACUSE &
HIRSCHTRITT LLP**

Ralph A. Siciliano
(Siciliano@thsh.com)
Richard W. Trotter
(Trotter@thsh.com)

900 Third Avenue
New York, NY 10022
(212) 508-6718

THOMPSON HINE LLP

Barry M. Kazan
(barry.kazan@thompsonhine.com)
Emily J. Mathieu
(emily.mathieu@thompsonhine.com)

335 Madison Avenue
12th Floor
New York, NY 10017
(212) 344-5680

VEDDER PRICE P.C.

Joshua A. Dunn
(jdunn@vedderprice.com)

1633 Broadway, 31st Floor
New York, New York 10019
(212) 407-7791

**WACHTELL, LIPTON,
ROSEN & KATZ**

Emil A. Kleinhaus
(eakleinhaus@wlrk.com)

51 West 52nd Street,
New York, NY 10019
(212) 403-1000

**WESTERMAN BALL
EDERER MILLER ZUCKER
& SHARFSTEIN, LLP**

Michael B. Weitman
(mweitman@westermanllp.com)

1201 RXR Plaza
Uniondale, New York 11556
(516) 414-8015

**WILMER CULTER
PICKERING HALE AND
DORR LLP**

Andrea J. Robinson
(andrea.robinson@wilmerhale.com)

George W. Shuster, Jr.
(george.shuster@wilmerhale.com)

7 World Trade Center
250 Greenwich Street
New York, NY 10007
(212) 937-7518

WINSTON & STRAWN LLP

Heather Lamberg
(hlamberg@winston.com)
Keith Palfin
(kpalfin@winston.com)

1700 K Street, N.W.
Washington, D.C. 20006-3817
(202) 282-5000

**WOLLMUTH MAHER &
DEUTSCH LLP**

William A. Maher
(wmaher@wmd-law.com)

500 Fifth Avenue,
New York, New York 10110
(212) 382-3300

**WOLLMUTH MAHER &
DEUTSCH LLP**

Fletcher W. Strong
(fstrong@wmd-law.com)

500 Fifth Avenue,
New York, New York 10110
(212) 382-3300

WUERSCH & GERING LLP

Gregory F. Hauser
(gregory.hauser@wg-law.com)

100 Wall Street, 10th Floor
New York, NY 10005
(212) 509-5050

WUERSCH & GERING LLP

Jascha D. Preuss
(jascha.preuss@wg-law.com)

100 Wall Street, 10th Floor
New York, NY 10005
(212) 509-5050